CFOA Phase 1 and Capitalization Record Alignment

- **Class Objectives:**
  - The student will understand and be able to utilize the new Real Property Screens and system changes to the Integrated Facilities System (SCP 15) in support of achieving CFOA Compliance.
  - The student will be able to analyze existing capitalization data and be able to Correct and Realign Capitalization Records by Facility and Project, and ensuring that there is a clear audit trail of all changes made

CFOA Objectives (Phase 1&2)

- Certify IFS as a real property financial feeder system to The Army Annual Financial Statement
- Comply with:
  - Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Systems
  - Joint Financial Management Improvement Plan (JFMIP) Property Management System Requirements
  - DFAS Guide To Federal Requirements for Financial Management Systems
  - DOD Financial Management Regulation – DOD 7000.14 R

CFOA Significance

- The Army is not compliant with Public Law
- The Army's real property asset valuation is the third largest balance sheet item in DOD
- The Army can not achieve an unqualified audit opinion on it's financial statement until the RPI is under general ledger control and complies with accounting policy

Additional Considerations

- Implement solutions for Jun 2001 IFS AAA audit findings
- Incorporate draft DODI 4165.14 requirements
- Facilitate integration with or transition to an OSD directed property management system

Basics

- Army Financial Statement is produced annually each FY
  - Interim statements now created quarterly
- Two distinct requirements:
  - Army Working Capital Fund (AWCF)
  - General Fund (GF)
- Defense agency statements report facilities they occupy
- To date Army statements have been generated from HQEIS (GF) and DPAS/SIFS (AWCF)
- Compliance requires that data be generated direct from the installation detail records, not a data warehouse

PHASE 1 - Lays the “Foundation”

- Changes Structured in Two Phases with Phase 1 Focusing on Data Integrity/Auditability and Phase 2 focusing on Financial Management Requirements
- Functionality thoroughly reviewed (3 day workshop) attended by Region/MACOM Real Property Representatives and to over a hundred installation end users at the 2003 IMI
- Auditability and Record Alignment Plan reviewed by Real Property Integrated Process Team (RPIPT)

PHASE 1 - Lays the "Foundation"

Four different User Views

Attributes and functionality vary on each view.

- ✓ Sites continuing to **interface with DPAS** – Must maintain integrity of the Capitalization Record that is passed to and from DPAS for data recording and reconciliation
- ✓ **USAREUR** Sites – must maintain integrity of data in support of Current Value calculations
- ✓ **Reserve Army Sites** – Provide FAC-ID in the header for ease of reference
- ✓ Sites **other than DPAS** interfacing sites and/or **other than USAREUR and /or Reserves**

PHASE 1 - Lays the "Foundation" Provides Audit Trail

- Captures "**all changes**" to the cap record on a **separate journal instance** each time a change is made -user doesn't have to do anything different nor can they alter the journal in any way. Capitalization record reflects the "latest" data – **Journal reflects the audit trail of each change**
- Captures **WHO** made change. (once committed - cannot change)
- Captures **RP Approving Official** at the time change was made. (once committed - cannot change)
- Captures **Dollar Difference** for changes
- Provides for **easy identification of changes** (Displayed with Red Font)

PHASE 1 - Lays the "Foundation"
Data Purification

Conversion to SCP 15 (Phase 1) ensures that the **Total** Facility **Capitalization** is **not less than zero**

Conversion also provides reports of those facilities:

- Without Capitalization Records
- Without Estimated life of asset or improvement
- Installations and/or facilities less than 5 characters
- Null Method of Disposal code on Disposal Record

PHASE 1 - Lays the “Foundation”
Data Purification

New report is provided with option to display:

- All Facilities with at least One Negative Capitalization Record
- Specific range of Facilities and/or Facilities containing no negative values but may need records to be properly aligned by project

PHASE 1 - Lays the “Foundation”
Data Integrity

Screens totally reworked utilizing “TAB” architecture and navigational features to greatly ease data entry and subsequent data correction

When user completes a Disposal action the system will display a message reminding the user to properly de-capitalize the facility

PHASE 1 - Lays the "Foundation"
Data Integrity

Category Code Adds/Changes/Deletes and/or unit of measure changes will automatically generate (with Voucher Number/Document Number completed by user) a Capitalization and journal record to properly record the event

Provides capability to Attach Files (pictures, drawings, movies, etc.) in support of capitalization events

PHASE 1 - Lays the “Foundation”

LIVE DEMONSTRATION

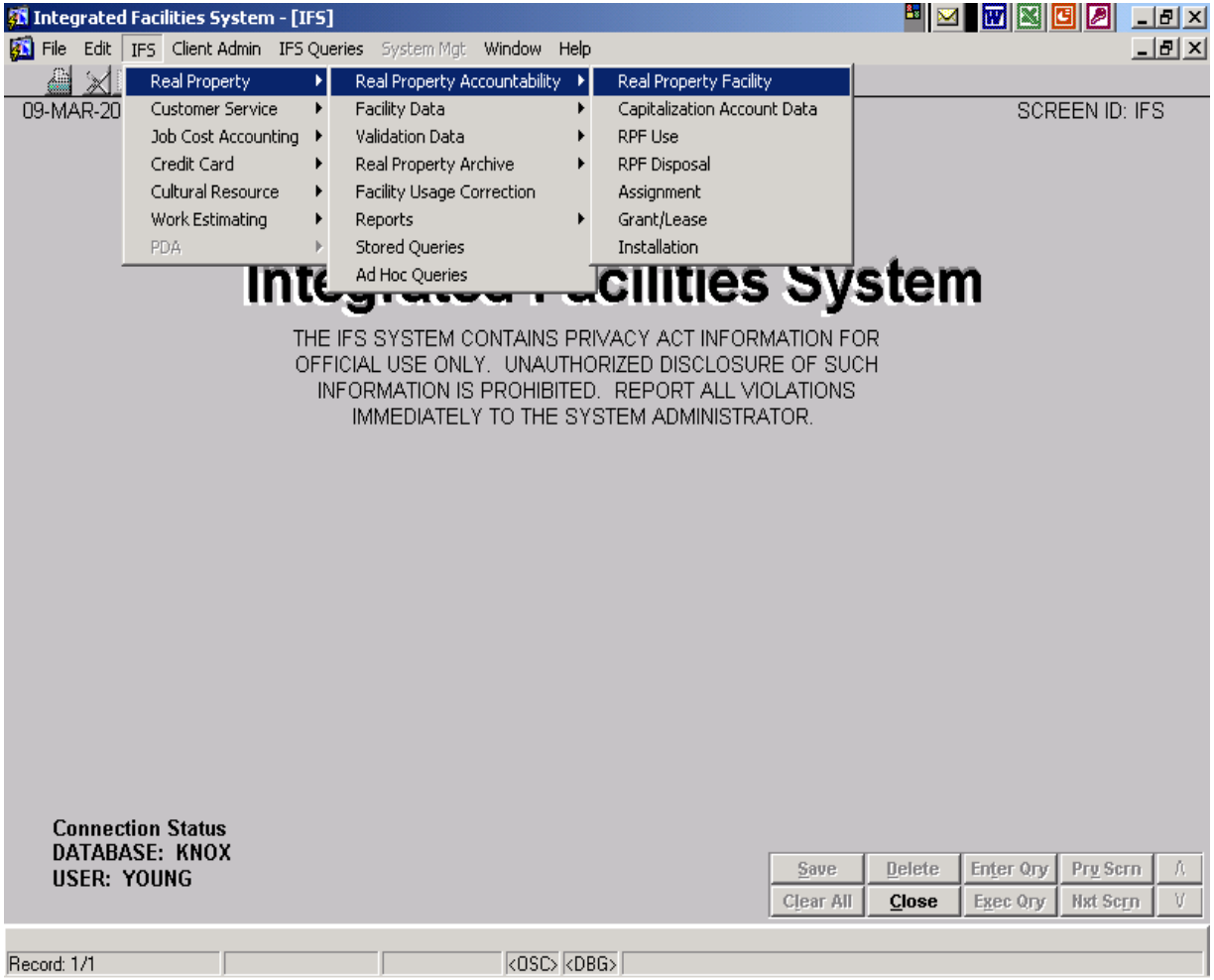
OF NEW REAL PROPERTY FUNCTIONALITY

(The Following Slides serve as

A reference to the on-line demonstration)

PHASE 1 - Lays the “Foundation”

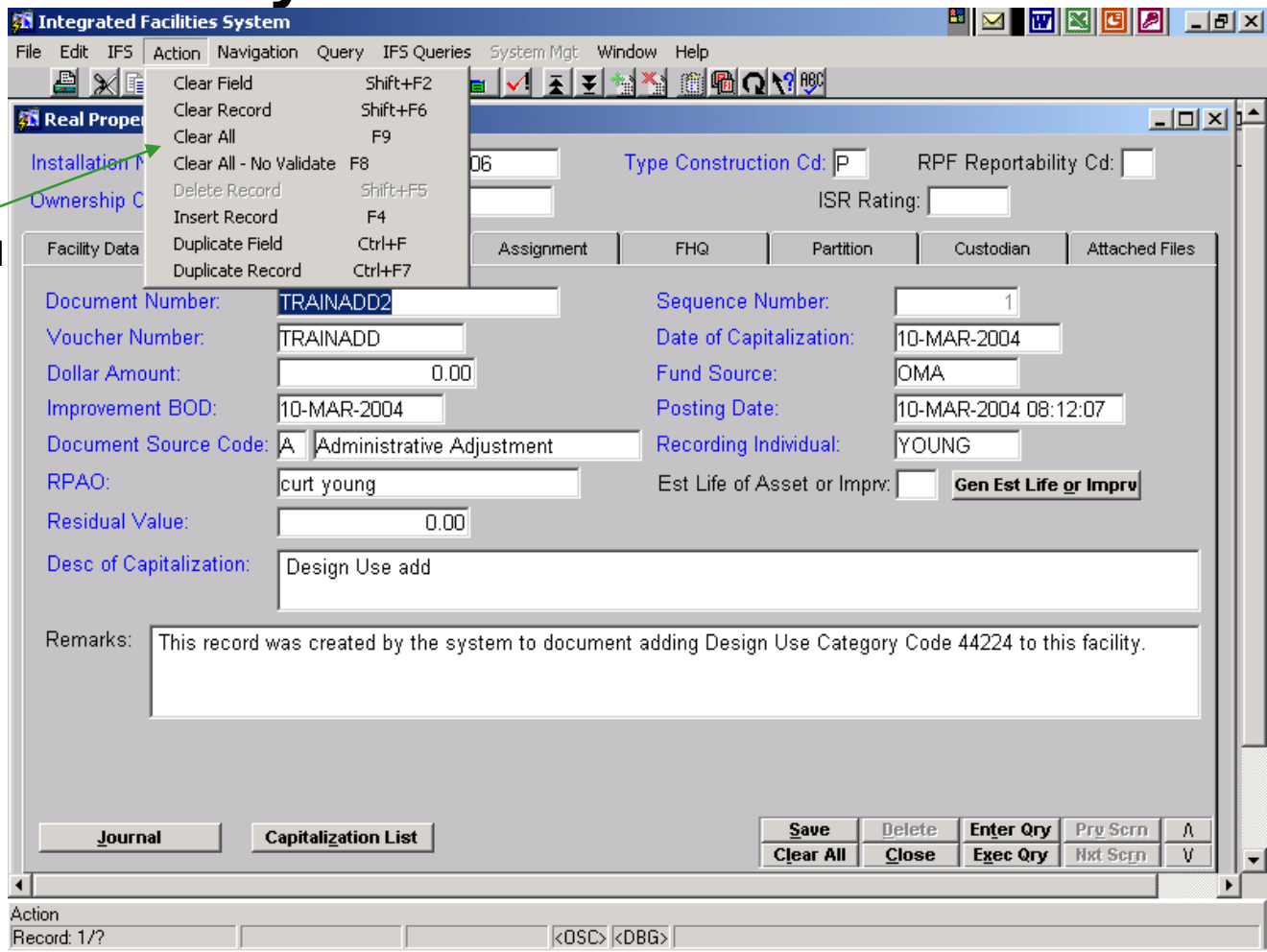
IFS Menus



PHASE 1 - Lays the "Foundation"

1. Use of:

Drop Down Menu



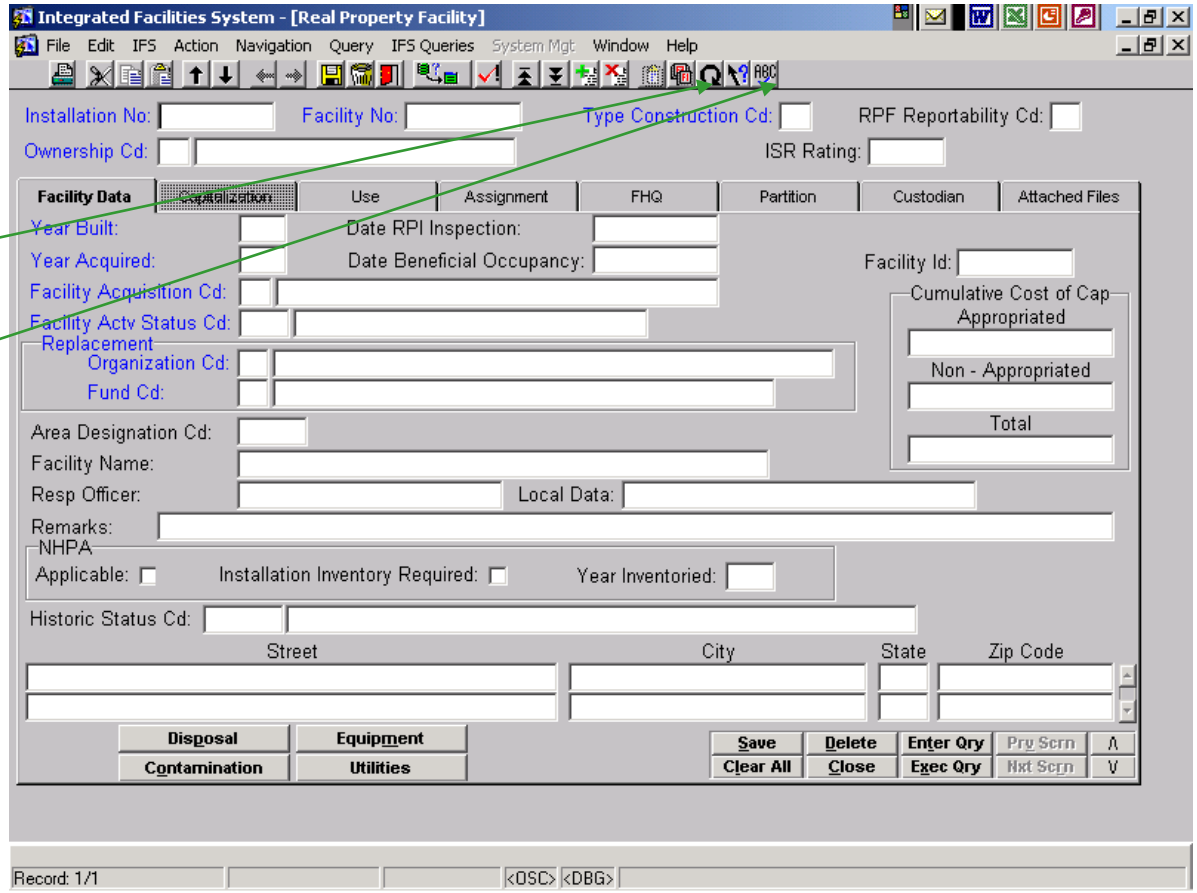
PHASE 1 - Lays the “Foundation”

Toolbar options:

NEW

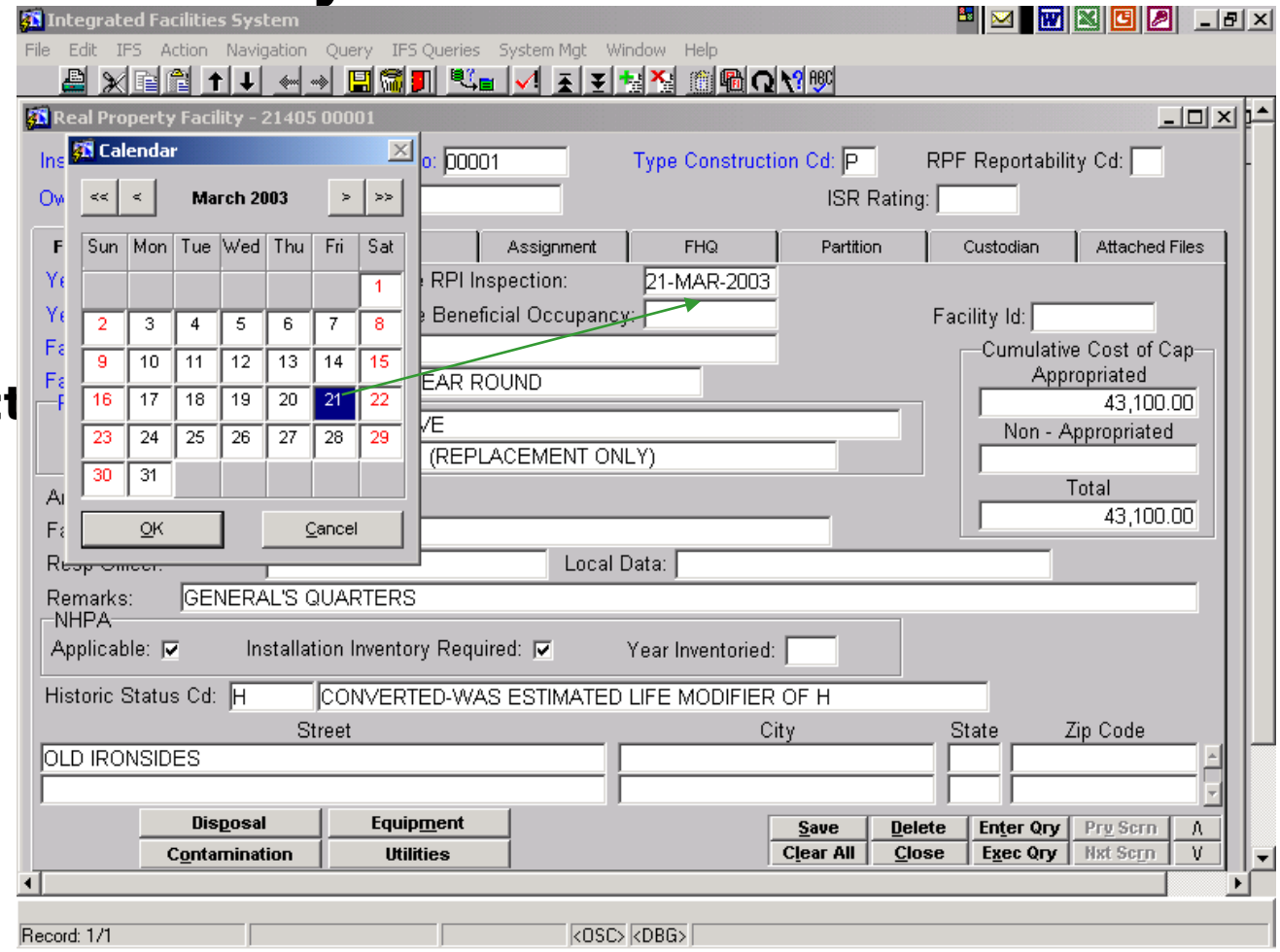
Refresh

Spell Check

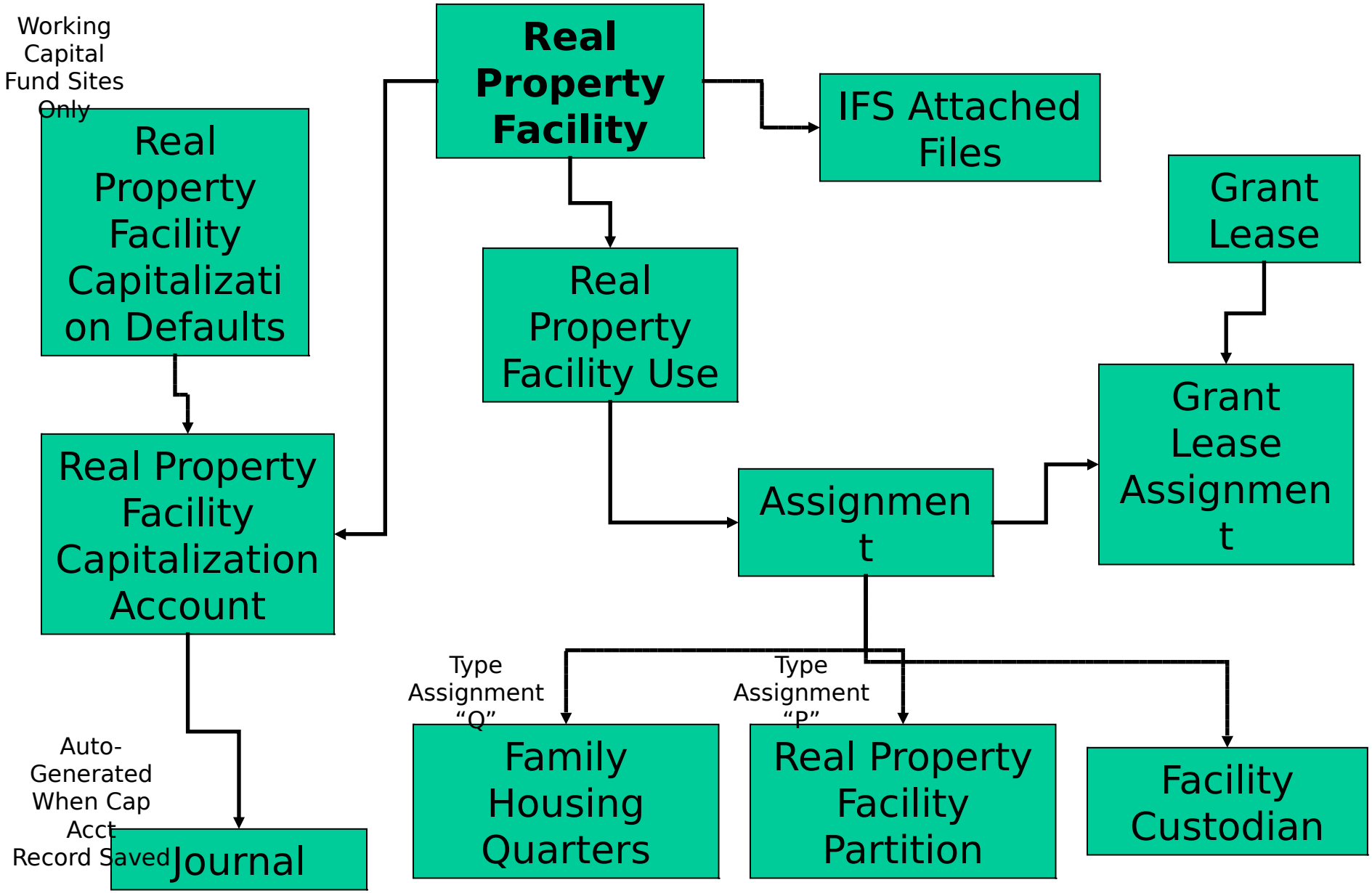


PHASE 1 - Lays the “Foundation”

Calendar funct



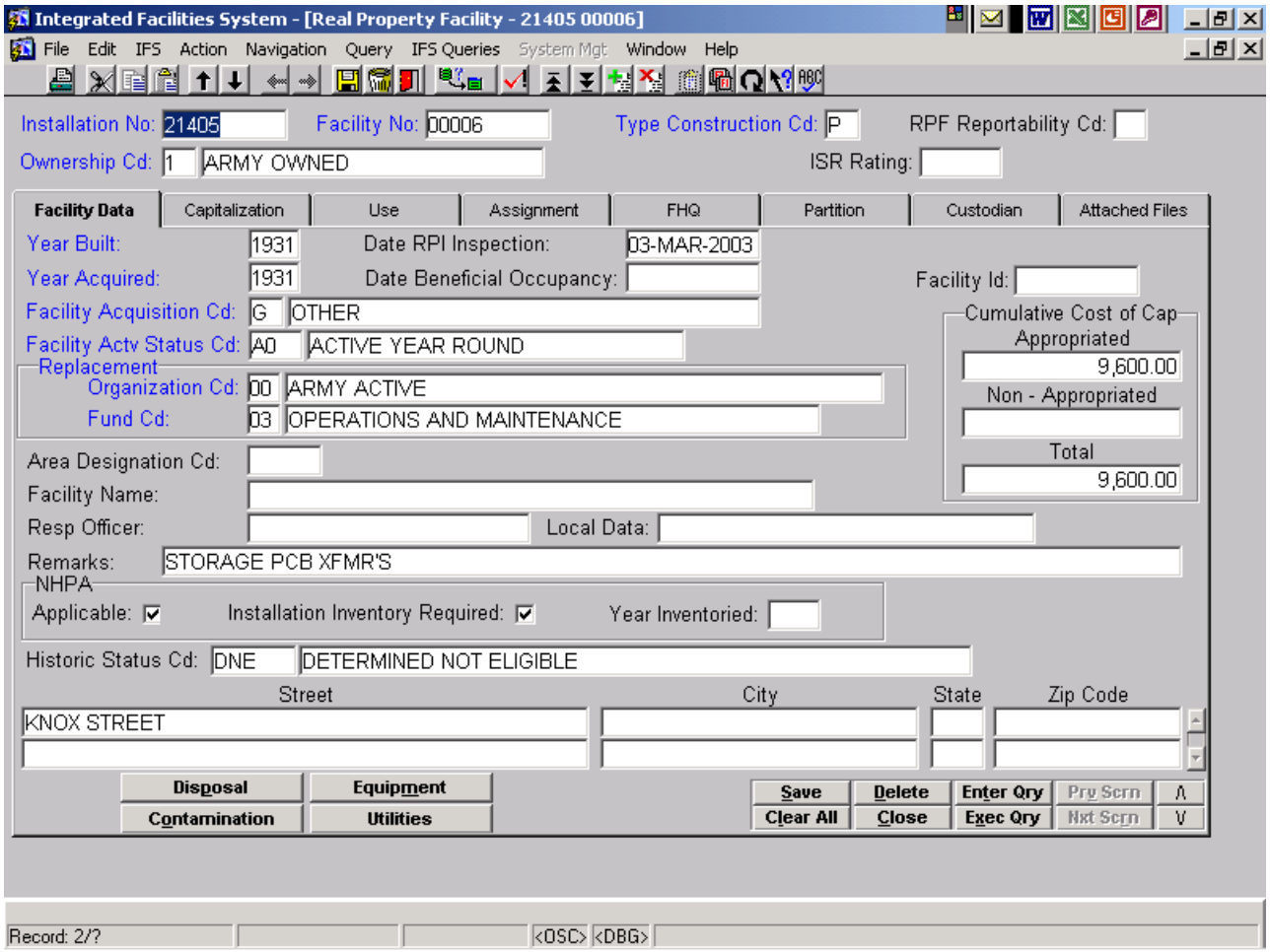
IFS Tables Used When Building a Facility Record



PHASE 1 - Lays the “Foundation”

1. Use of:

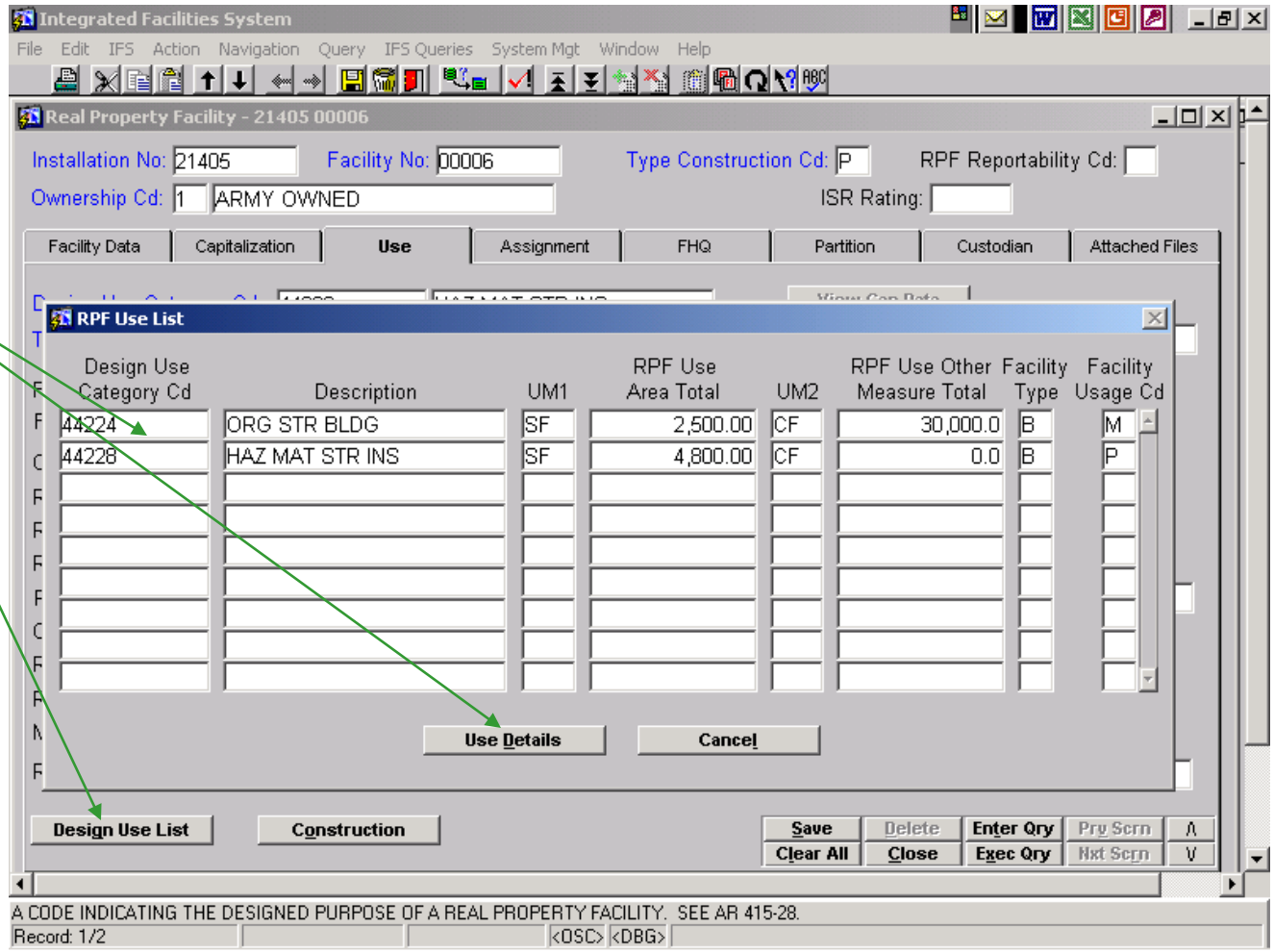
Tabs



PHASE 1 - Lays the “Foundation”

1. Use of:

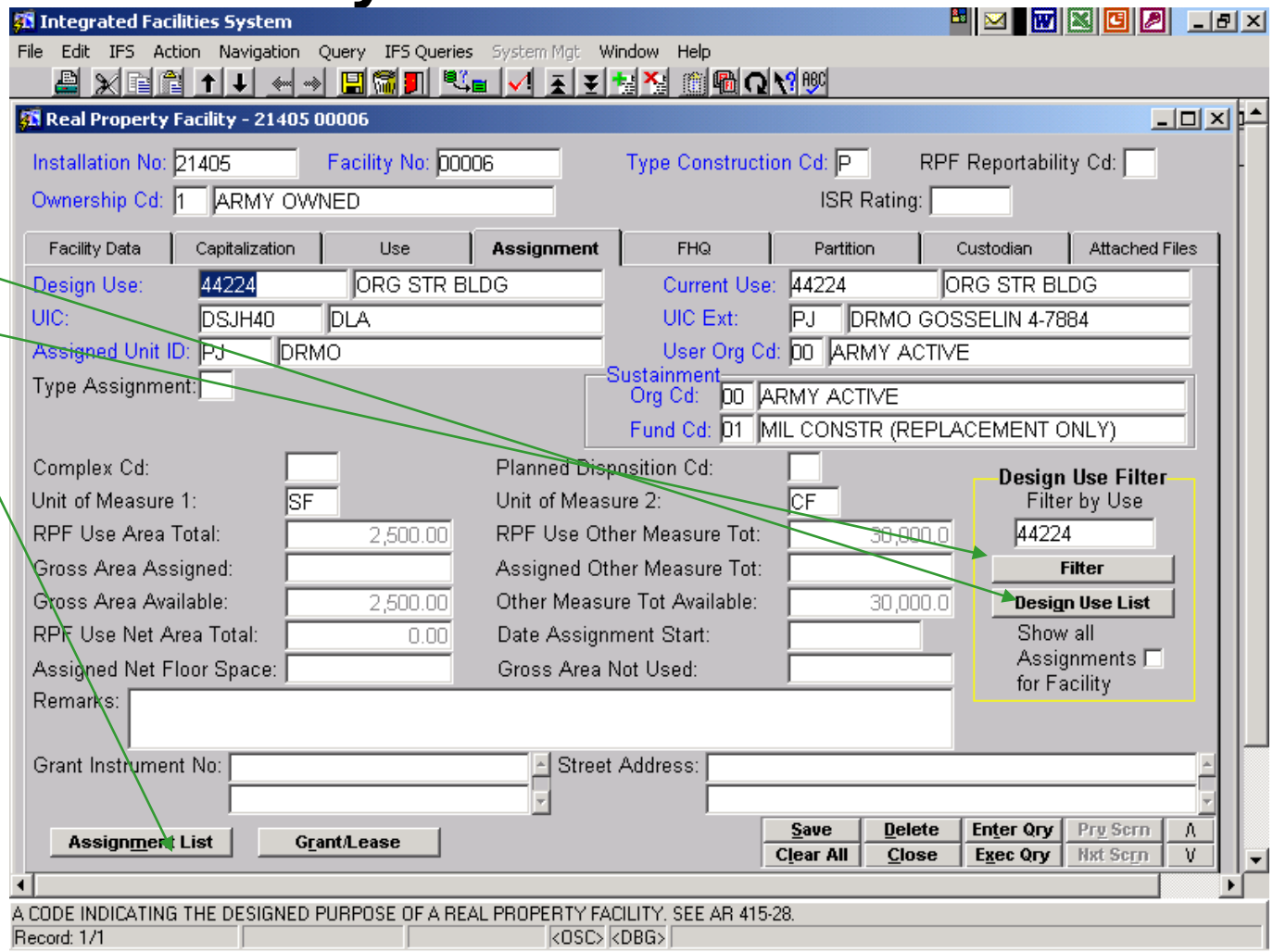
List Buttons



PHASE 1 - Lays the "Foundation"

1. Use of:

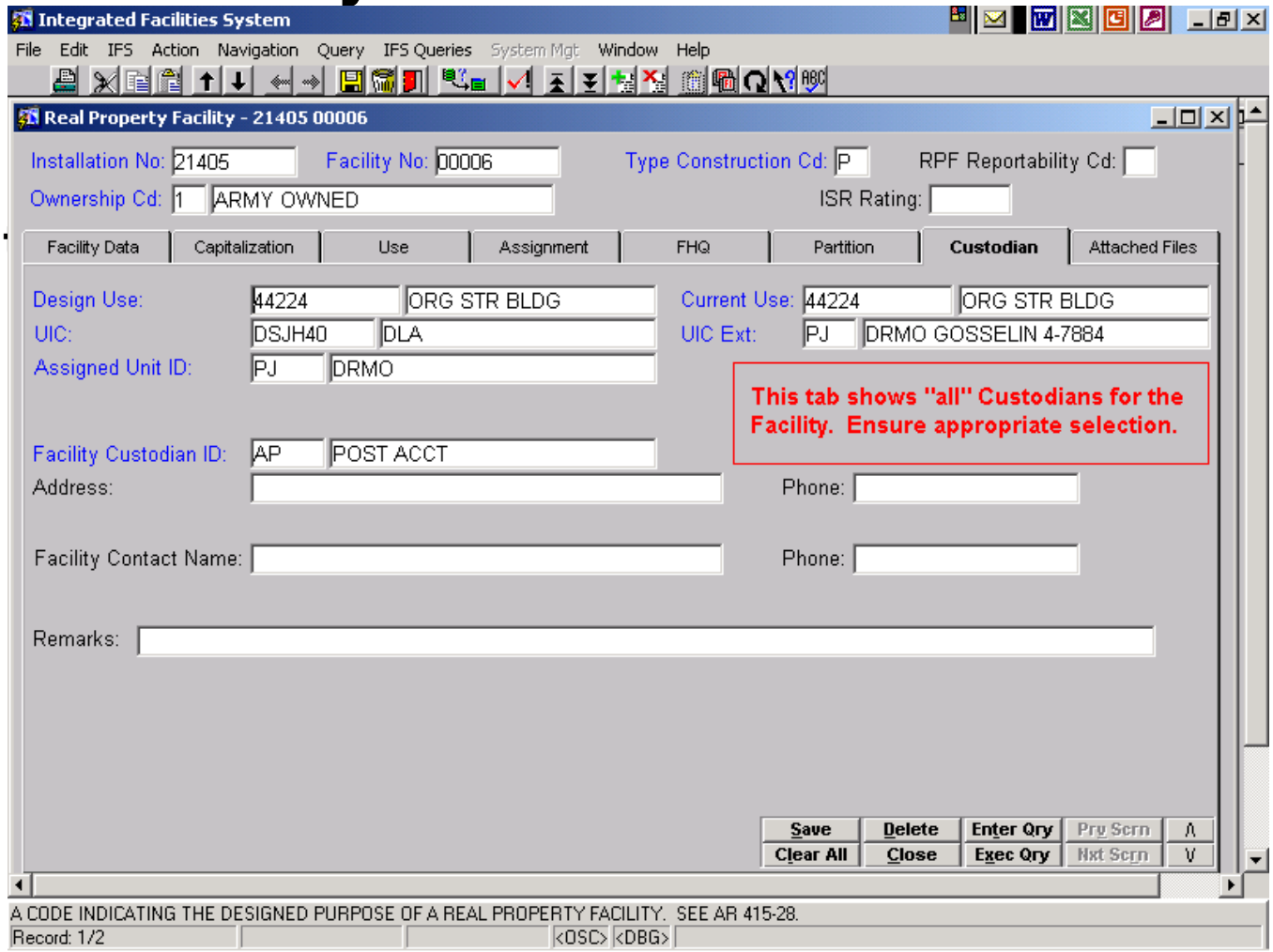
List Buttons and Filters



PHASE 1 - Lays the “Foundation”

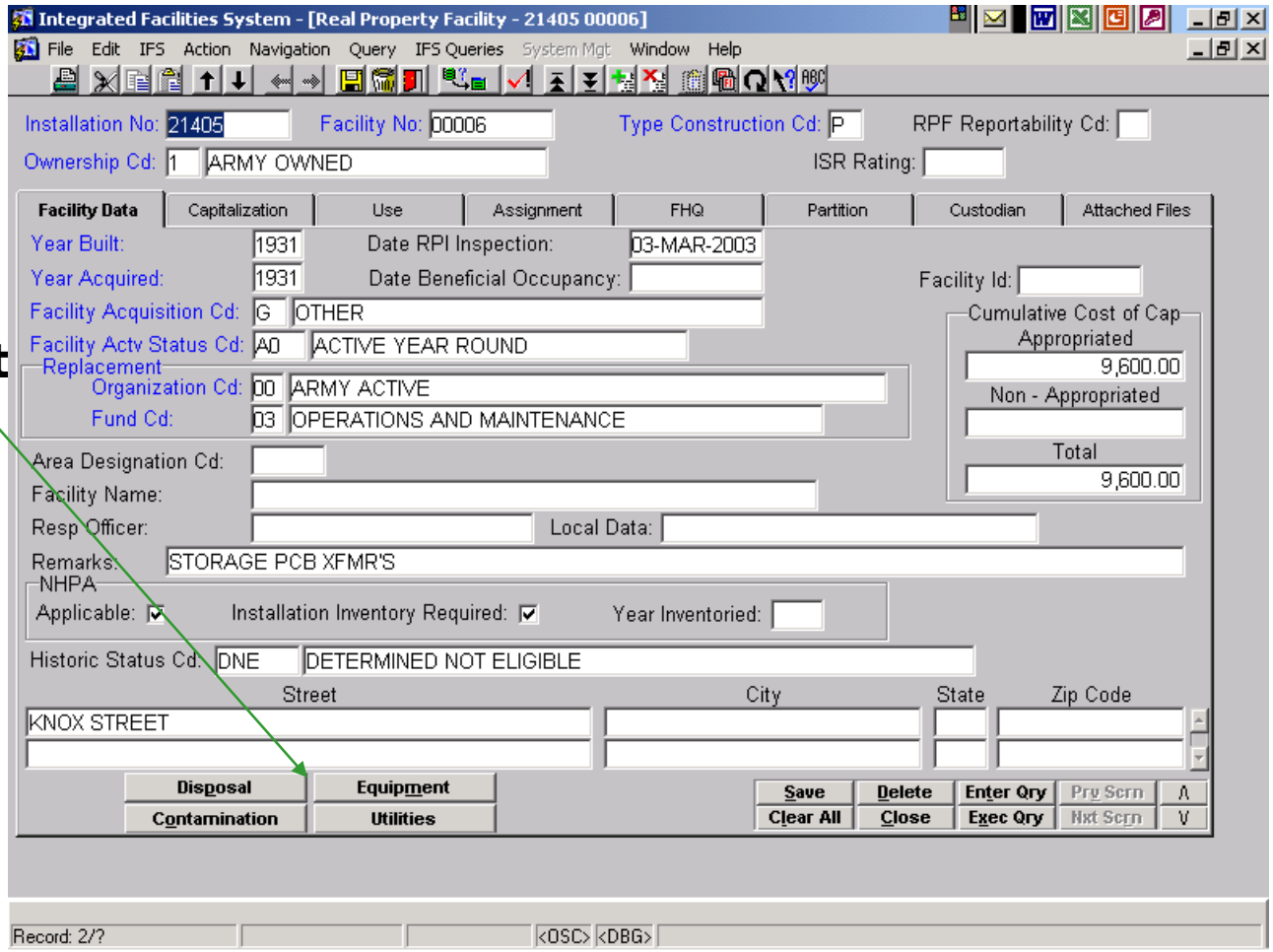
1. Use of:

Tabs without Fil



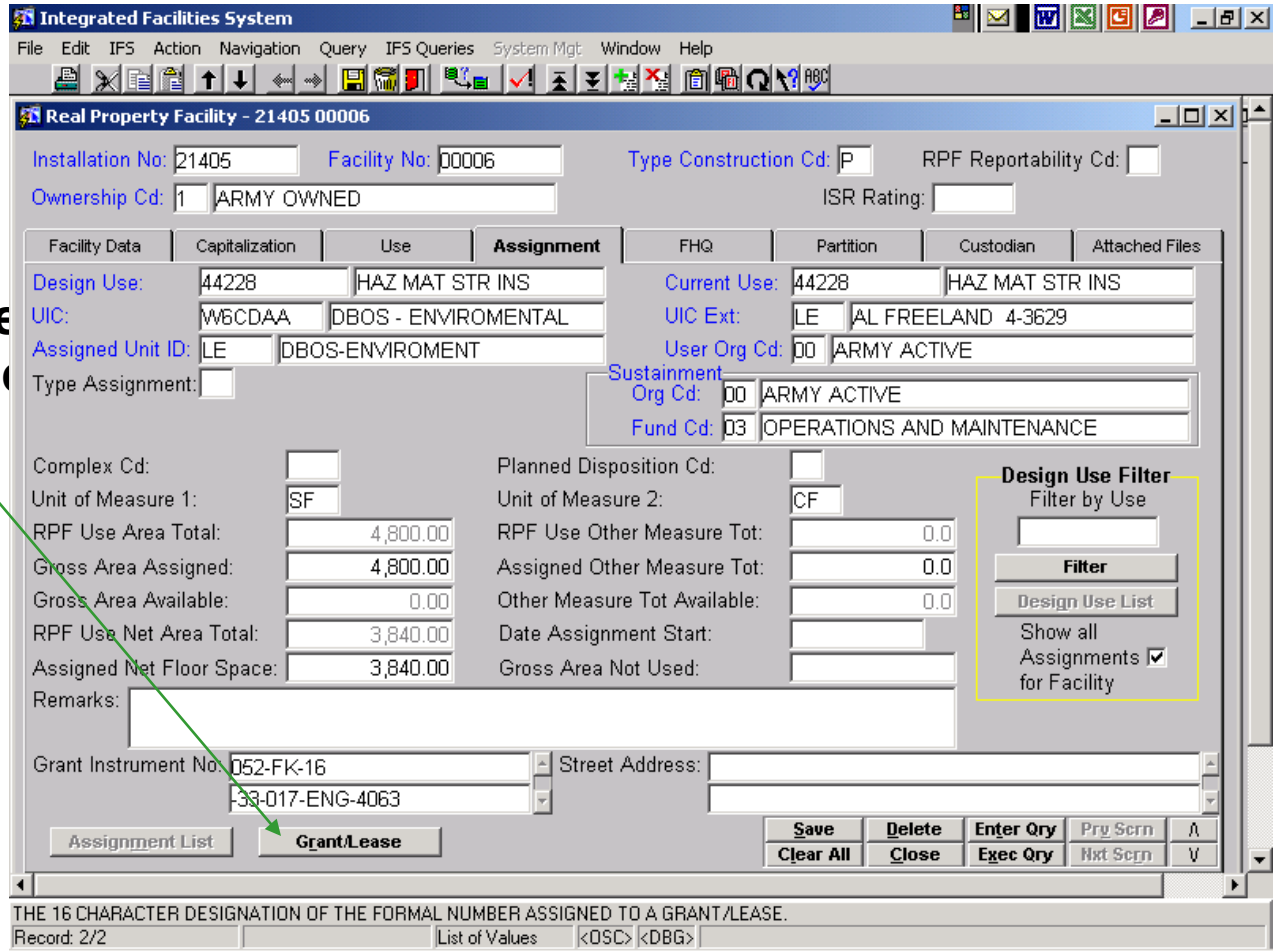
PHASE 1 - Lays the “Foundation”

1. **Navigation But**



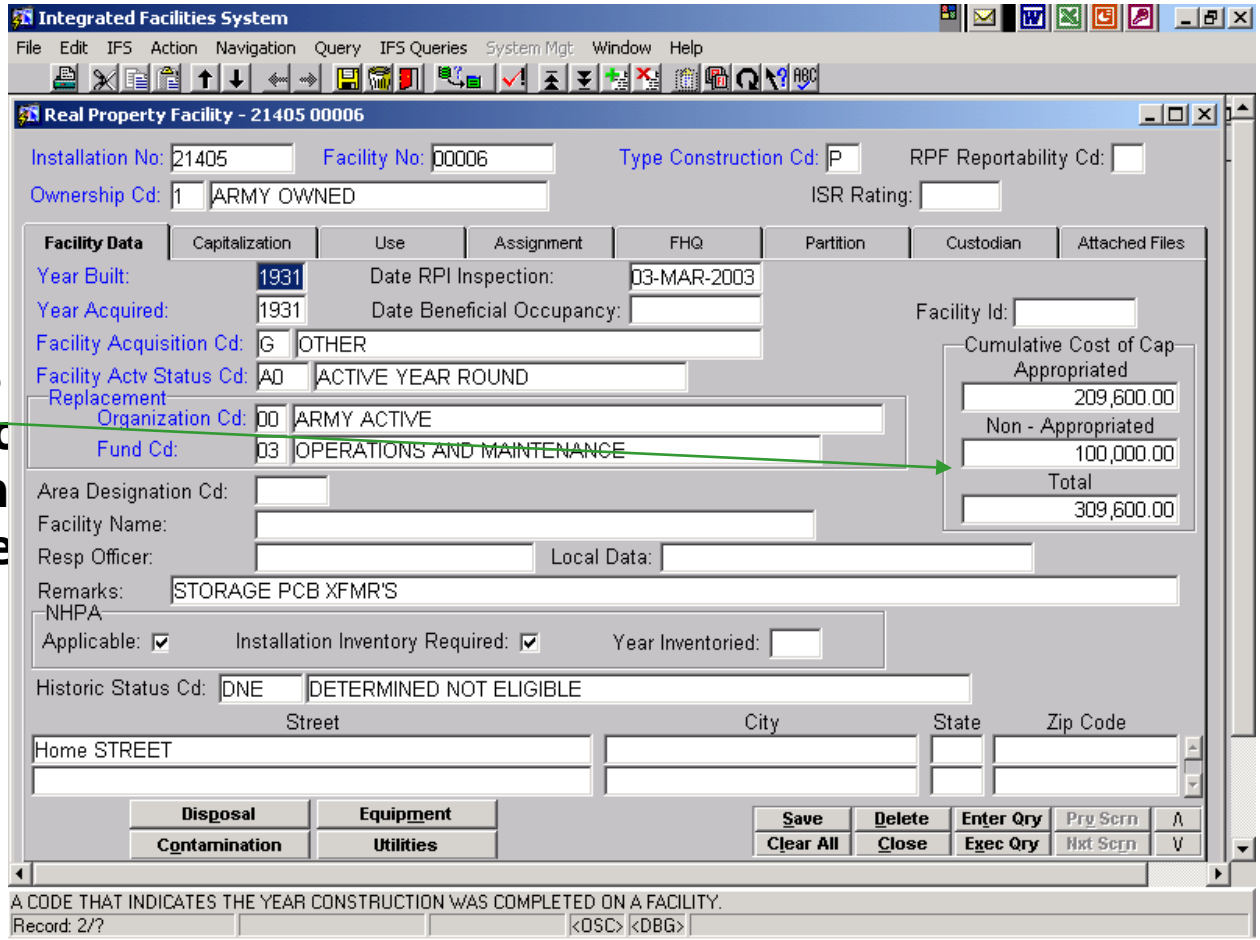
PHASE 1 - Lays the “Foundation”

Assignment to Le
can actually Up
the Lease



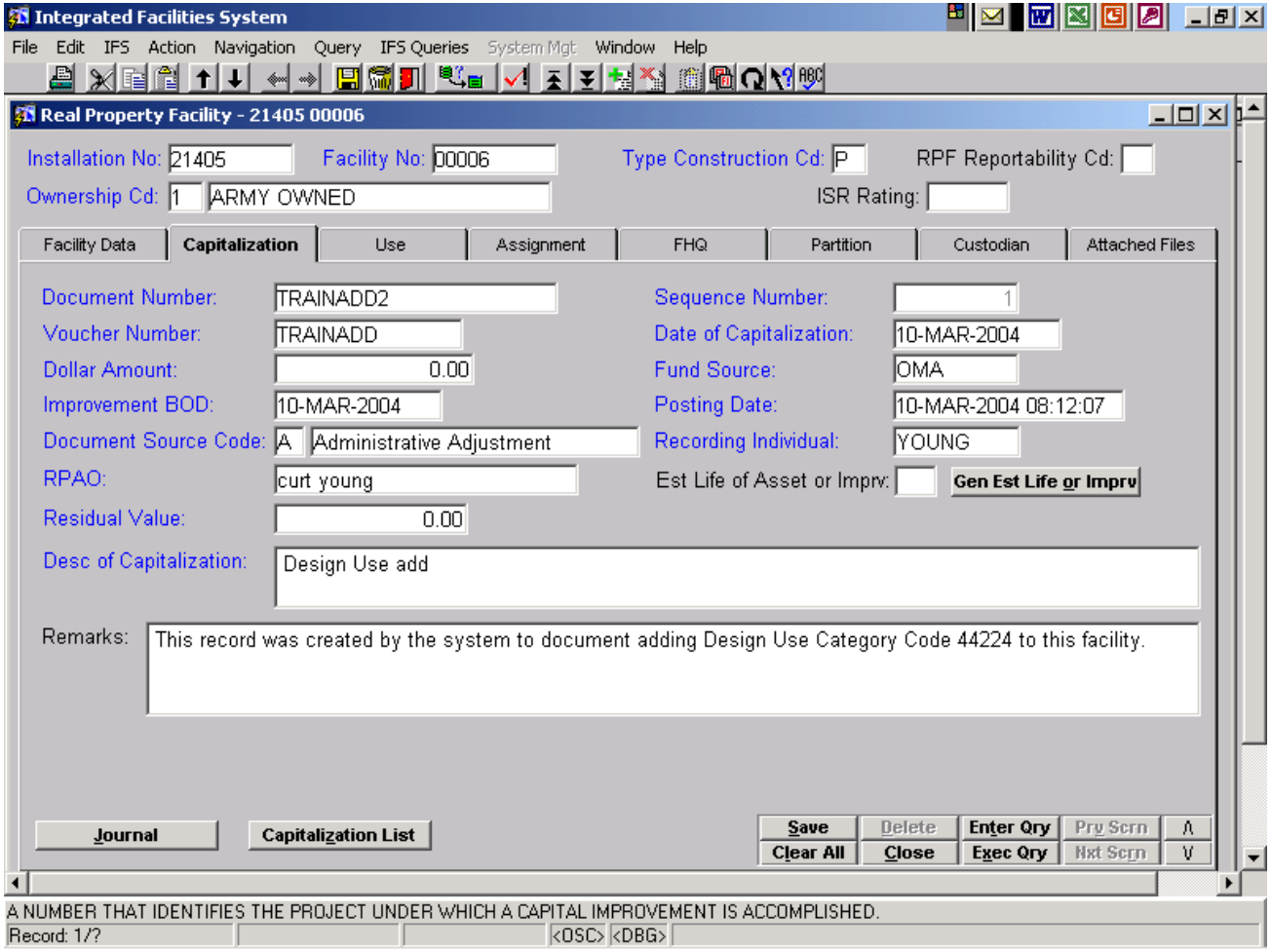
PHASE 1 - Lays the "Foundation"

1. **Total Cost of Capitalization is Computed for bo Appropriated an Non Appropriate**



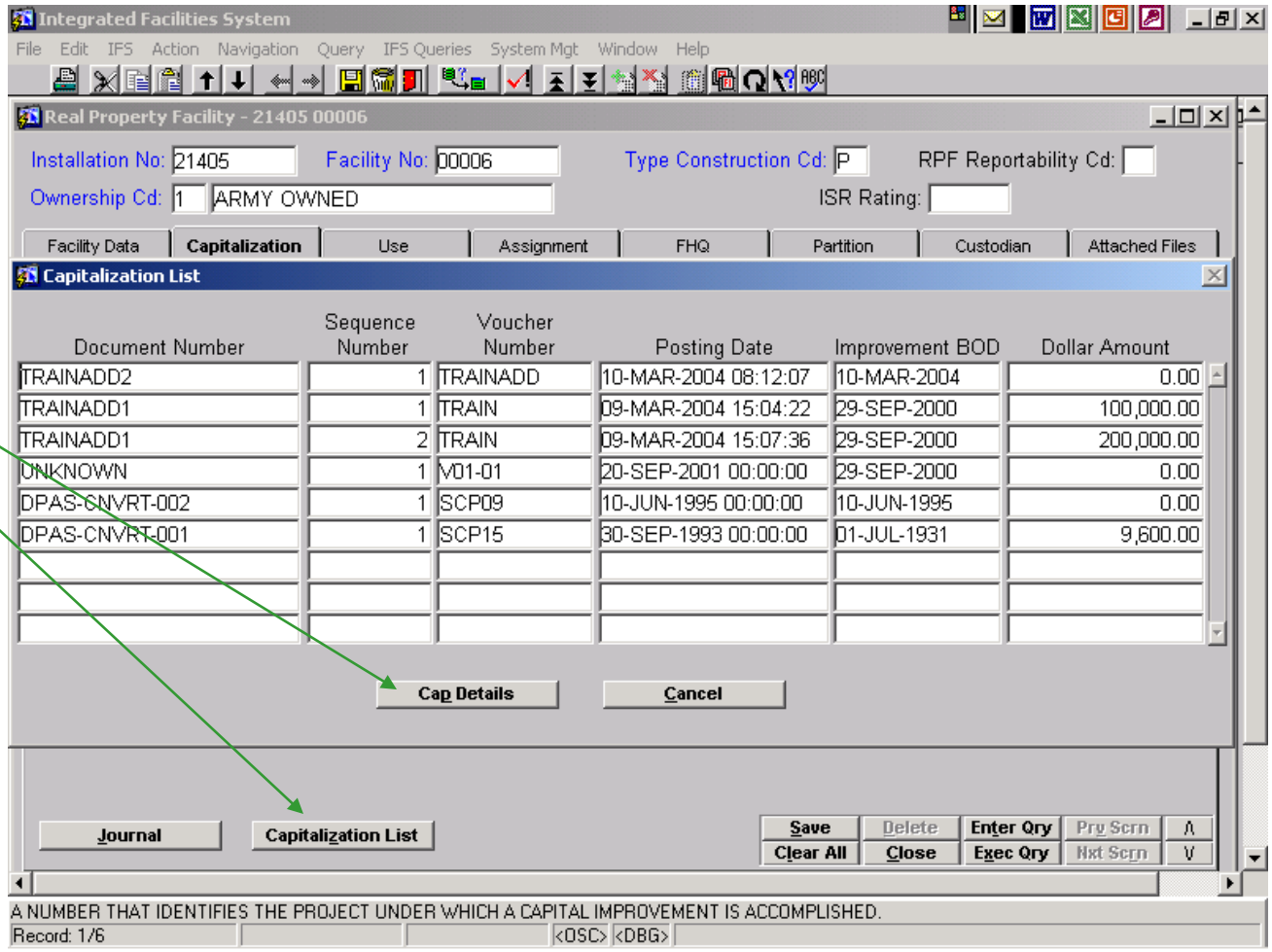
PHASE 1 - Lays the "Foundation"

1. **Capitalization New Data**



PHASE 1 - Lays the “Foundation”

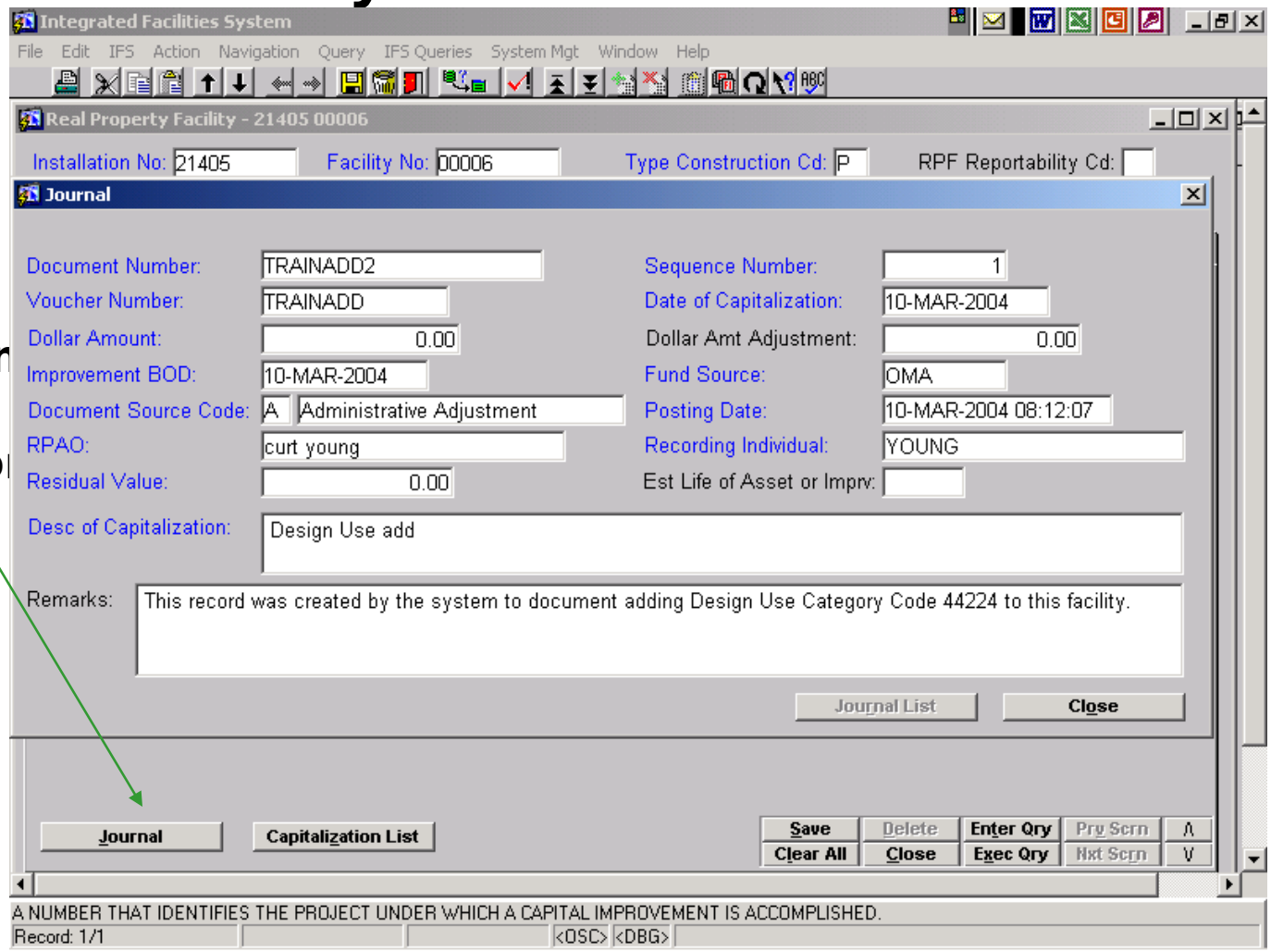
1. **Capitalization List**



PHASE 1 - Lays the "Foundation"

1. **Making Char**
   To Existing
   Capitalizatio
   Records

   The Journal

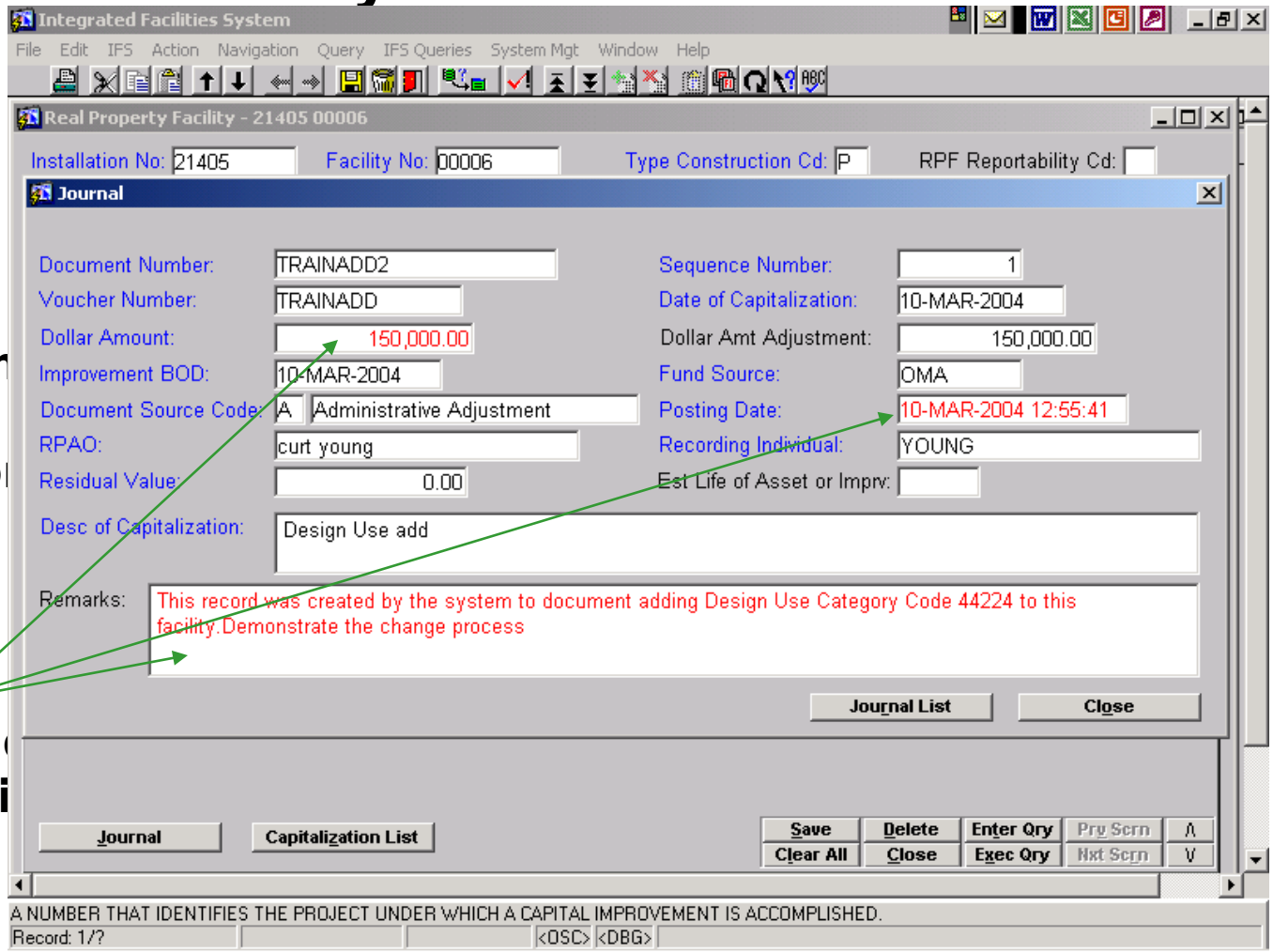


PHASE 1 - Lays the “Foundation”

1. **Making Char**
   To Existing
   Capitalizatio
   Records

   The Journal

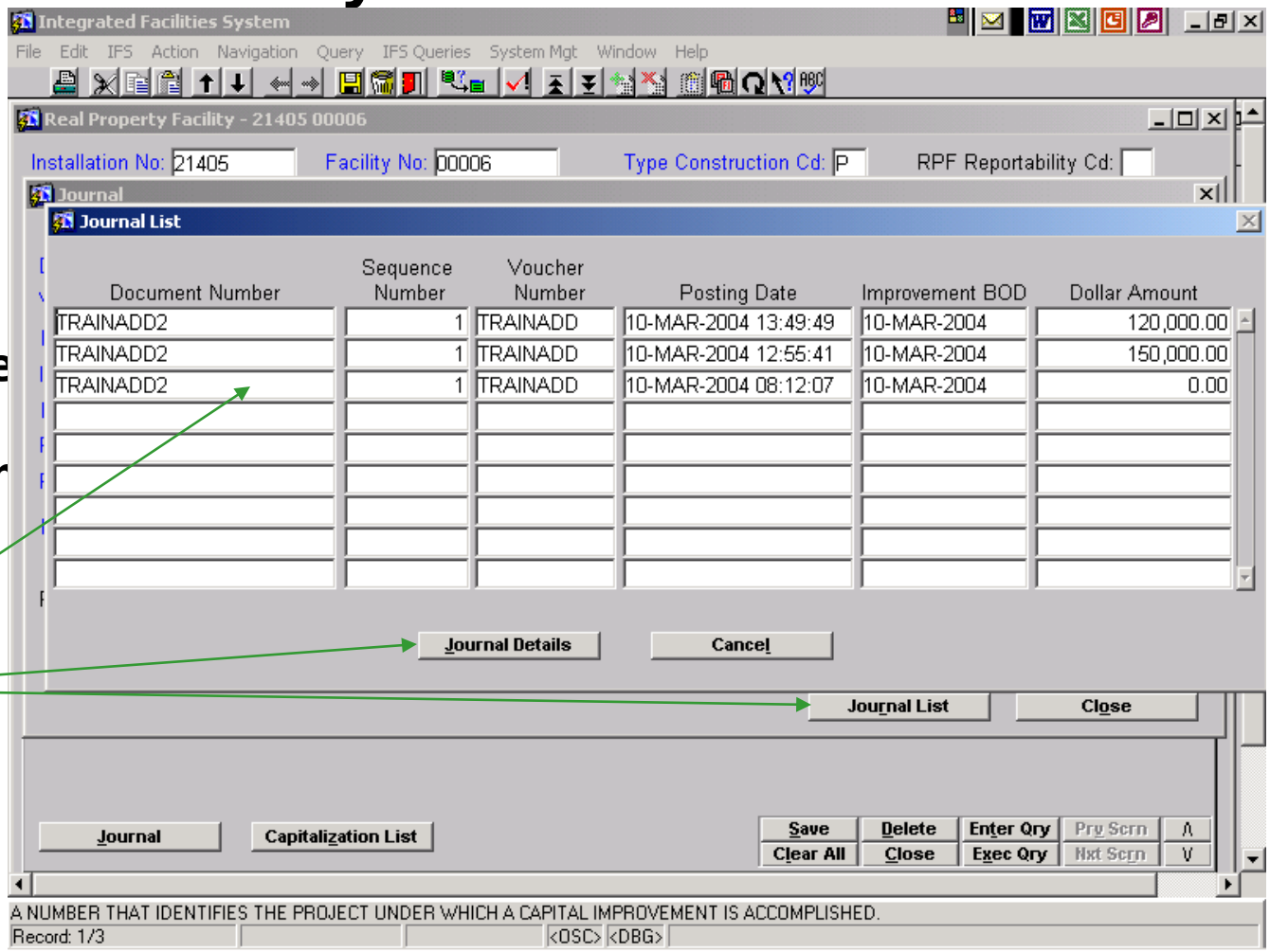
   Changed fiel
   Highlighted i
   “RED”



PHASE 1 - Lays the "Foundation"

Making Changes To Existing Capitalization Records

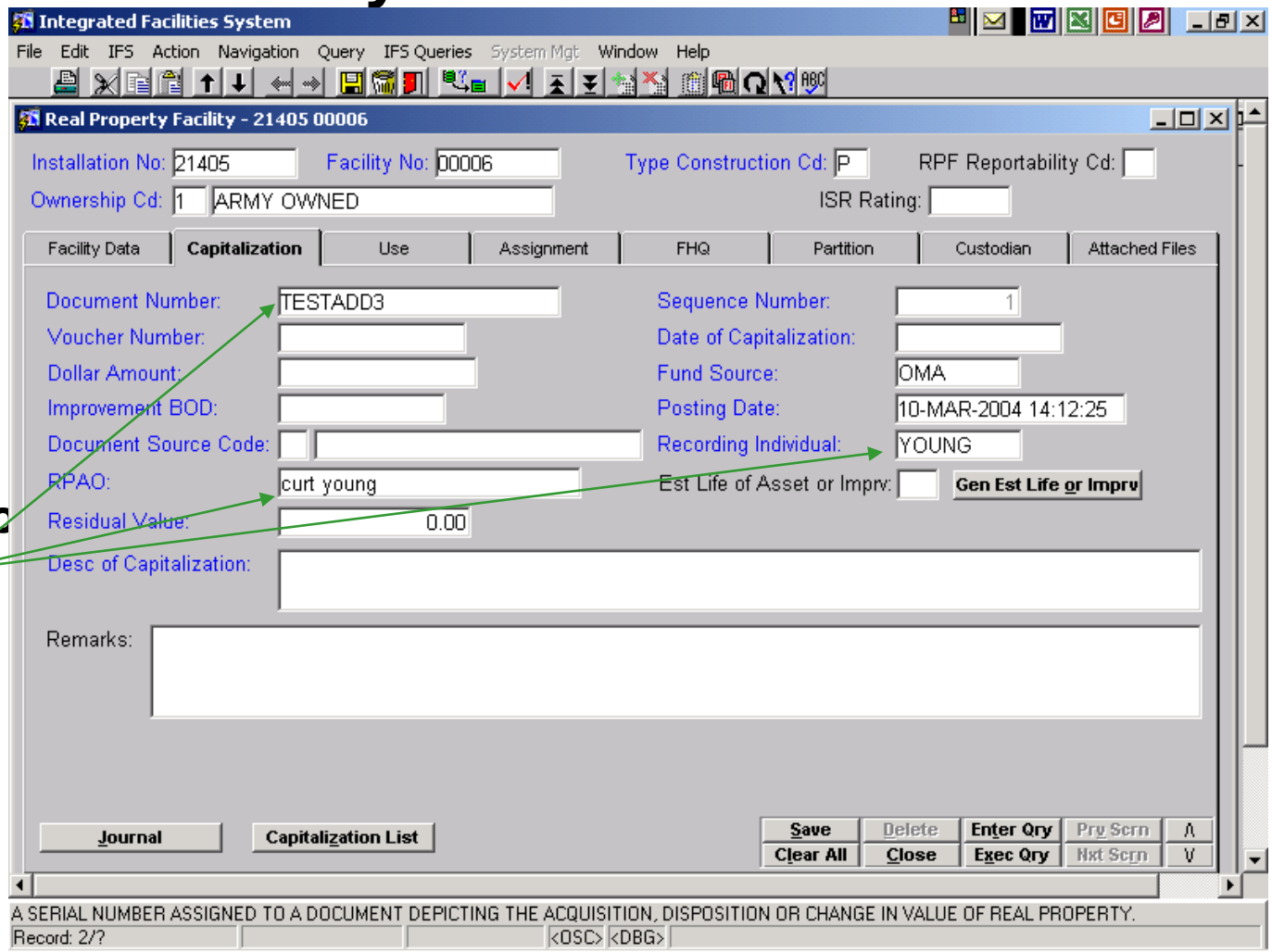
The Journal List



PHASE 1 - Lays the "Foundation"

Adding

Capitalizatic
Records

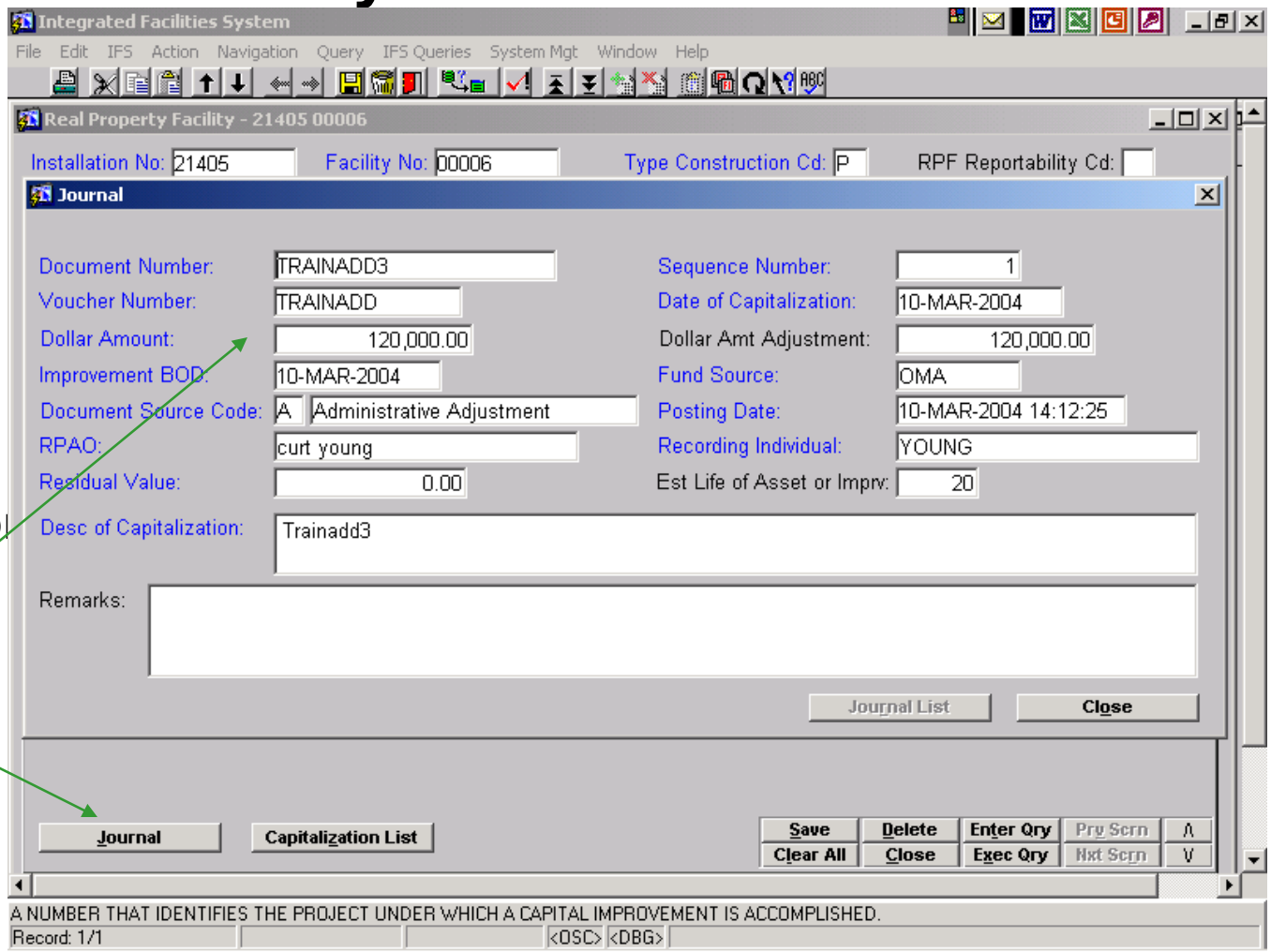


PHASE 1 - Lays the "Foundation"

Adding

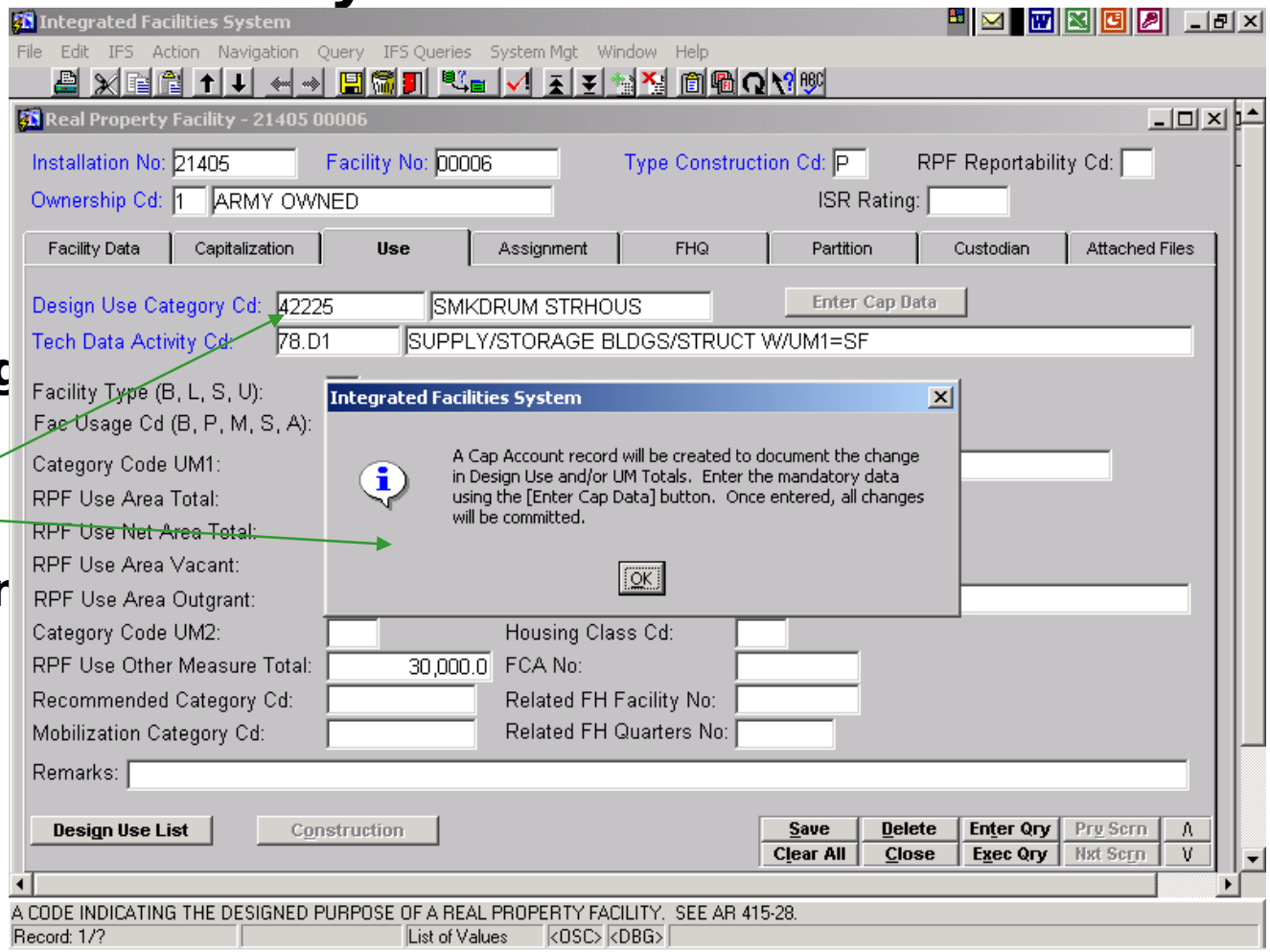
Capitalizatio
Records

Journal



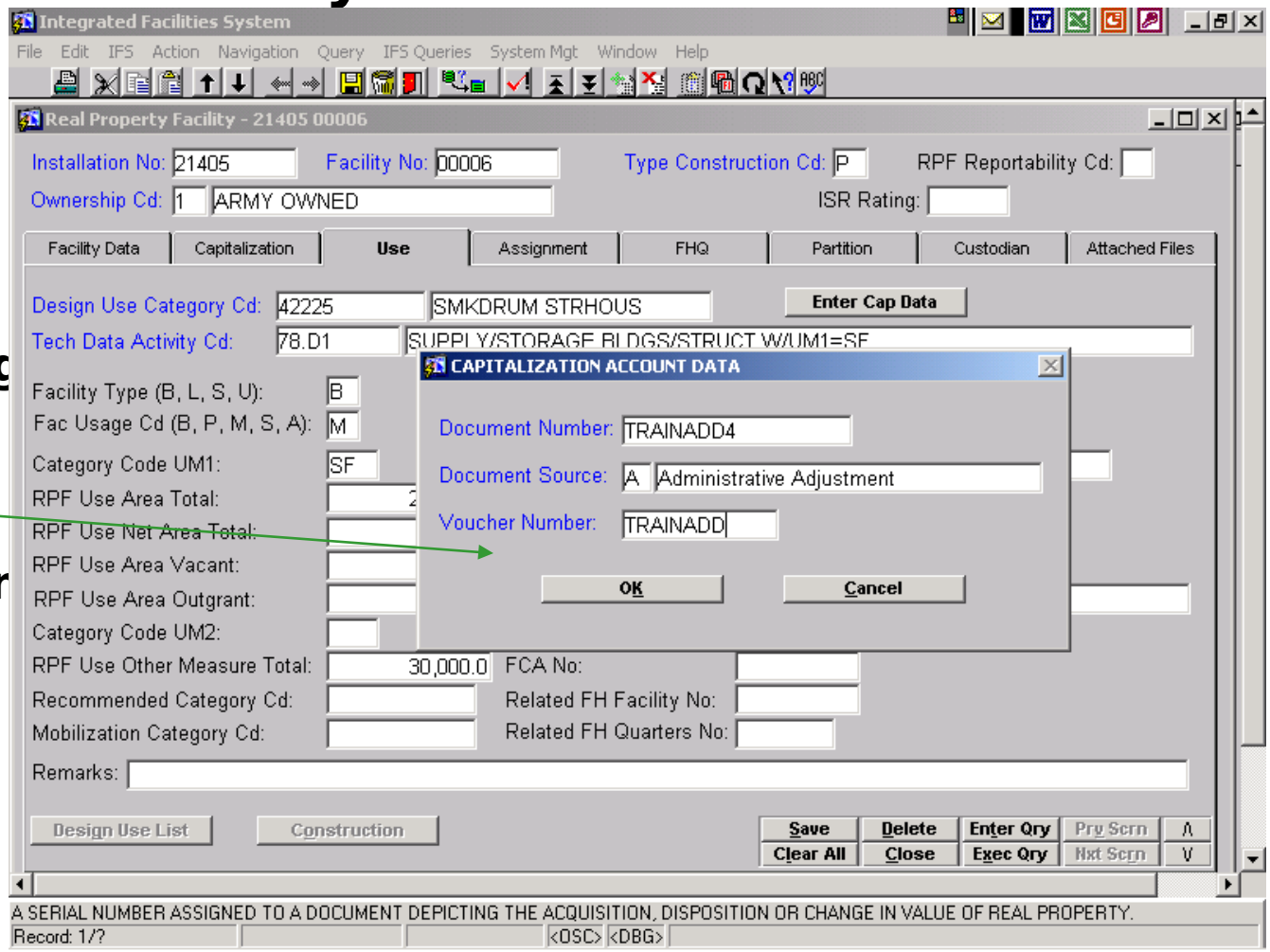
PHASE 1 - Lays the "Foundation"

Adding, Deleting Changing a Design Use and Capitalization Records


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Real Property Facility - 21405 00006
Installation No: 21405
Facility No: 00006
Type Construction Cd: P
RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED
ISR Rating:
Facility Data
Capitalization
Use
Assignment
FHQ
Partition
Custodian
Attached Files
Design Use Category Cd: 42225 SMKDRUM STRHOUS
Enter Cap Data
Tech Data Activity Cd: 78.D1 SUPPLY/STORAGE BLDGS/STRUCT W/UM1=SF
Facility Type (B, L, S, U):
Fac Usage Cd (B, P, M, S, A):
Category Code UM1:
RPF Use Area Total:
RPF Use Net Area Total:
RPF Use Area Vacant:
RPF Use Area Outgrant:
Integrated Facilities System
A Cap Account record will be created to document the change in Design Use and/or UM Totals. Enter the mandatory data using the [Enter Cap Data] button. Once entered, all changes will be committed.
OK
Category Code UM2:
Housing Class Cd:
RPF Use Other Measure Total: 30,000.0
FCA No:
Recommended Category Cd:
Related FH Facility No:
Mobilization Category Cd:
Related FH Quarters No:
Remarks:
Design Use List
Construction
Save
Delete
Enter Qry
Prv Scrn
Clear All
Close
Exec Qry
Nxt Scrn
A CODE INDICATING THE DESIGNED PURPOSE OF A REAL PROPERTY FACILITY. SEE AR 415-28.
Record: 1/?
List of Values
<OSC>
<DBG>

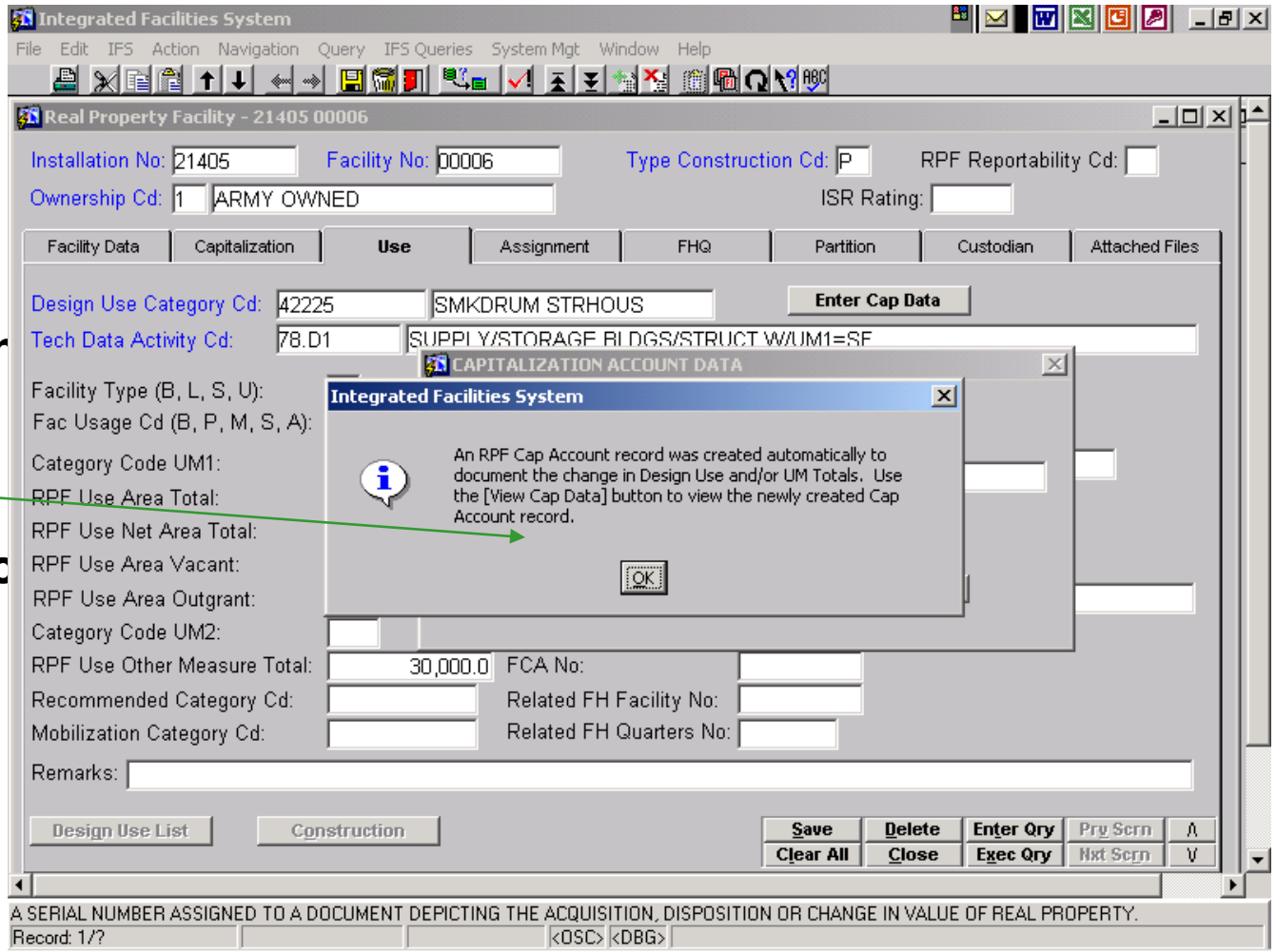
PHASE 1 - Lays the "Foundation"

Adding, Deleting Changing a Design Use and Capitalization Records



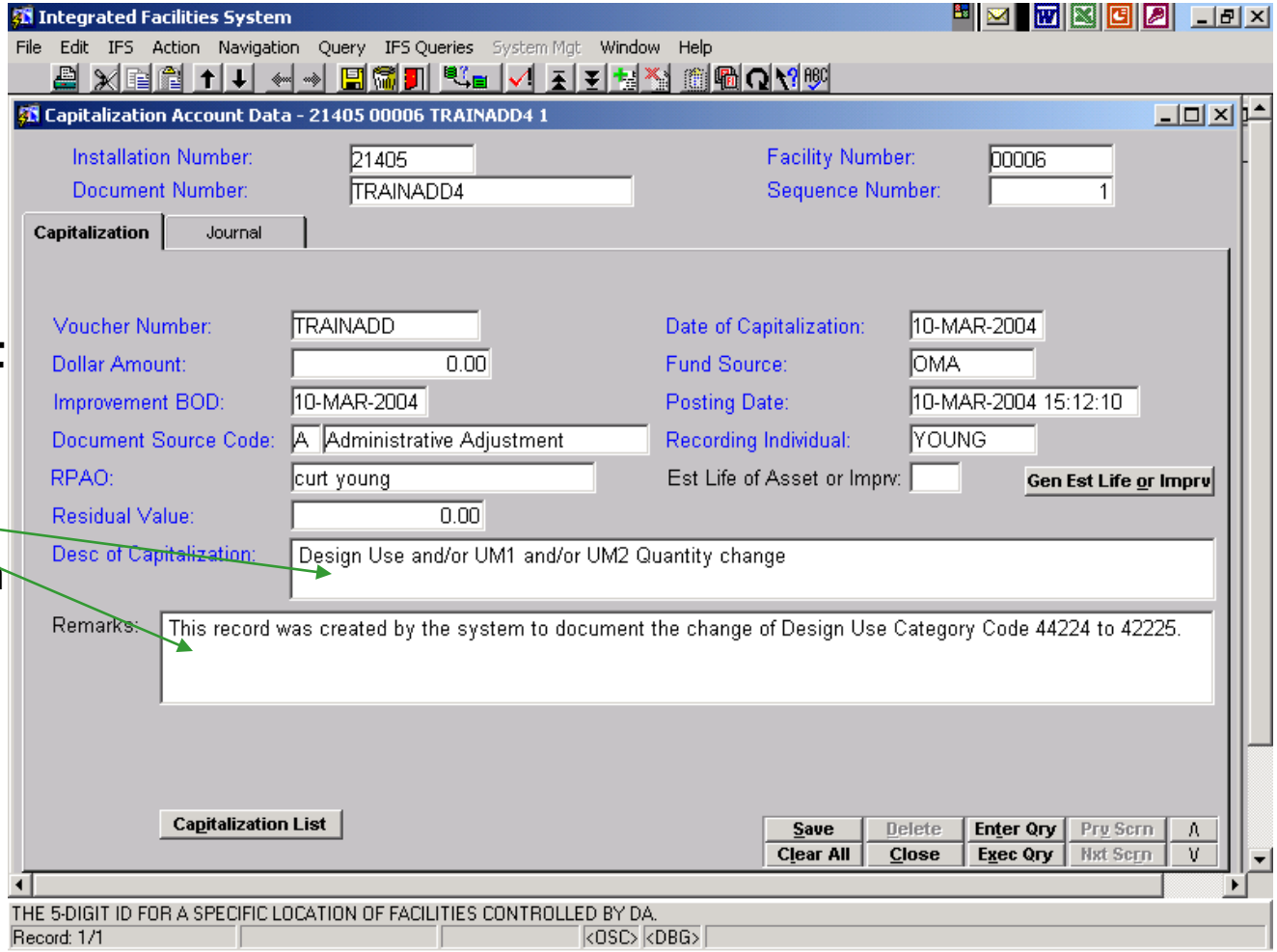
PHASE 1 - Lays the “Foundation”

Adding, Deletir Changing a Design Use and Capitalizatic Records


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Real Property Facility - 21405 00006
Installation No: 21405
Facility No: 00006
Type Construction Cd: P
RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED
ISR Rating:
Facility Data
Capitalization
Use
Assignment
FHQ
Partition
Custodian
Attached Files
Design Use Category Cd: 42225 SMKDRUM STRHOUS
Enter Cap Data
Tech Data Activity Cd: 78.D1
CAPITALIZATION ACCOUNT DATA
Integrated Facilities System
An RPF Cap Account record was created automatically to document the change in Design Use and/or UM Totals. Use the [View Cap Data] button to view the newly created Cap Account record.
OK
Facility Type (B, L, S, U):
Fac Usage Cd (B, P, M, S, A):
Category Code UM1:
RPF Use Area Total:
RPF Use Net Area Total:
RPF Use Area Vacant:
RPF Use Area Outgrant:
Category Code UM2:
RPF Use Other Measure Total: 30,000.0
FCA No:
Recommended Category Cd:
Related FH Facility No:
Mobilization Category Cd:
Related FH Quarters No:
Remarks:
Design Use List
Construction
Save
Delete
Enter Qry
Clear All
Close
Exec Qry
A SERIAL NUMBER ASSIGNED TO A DOCUMENT DEPICTING THE ACQUISITION, DISPOSITION OR CHANGE IN VALUE OF REAL PROPERTY.
Record: 1/?
<OSC>
<DBG>

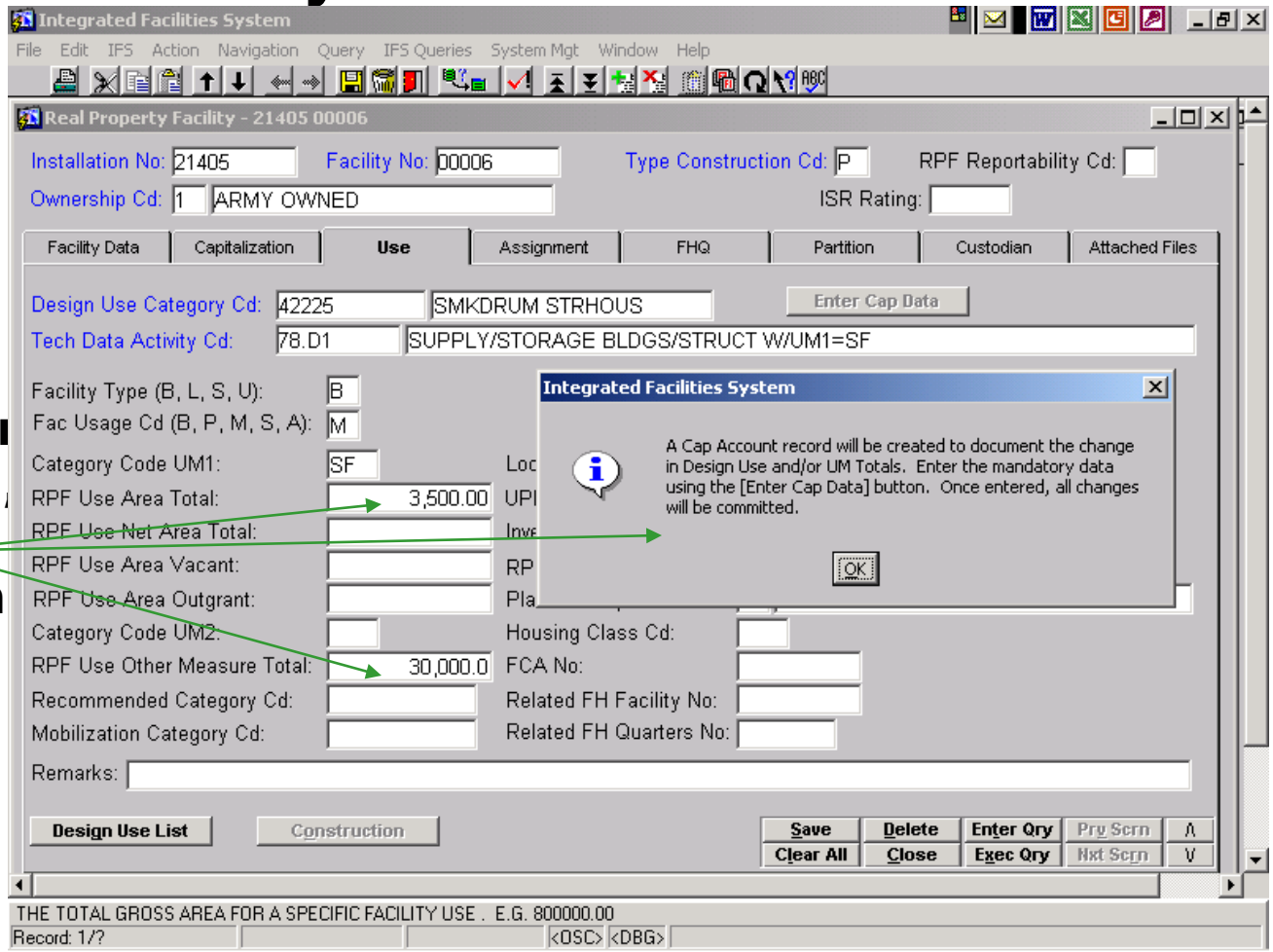
PHASE 1 - Lays the "Foundation"

Adding, Delet
Changing a
Design Use
and
Capitalization
Records


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Capitalization Account Data - 21405 00006 TRAINADD4 1
Installation Number: 21405
Facility Number: 00006
Document Number: TRAINADD4
Sequence Number: 1
Capitalization
Journal
Voucher Number: TRAINADD
Date of Capitalization: 10-MAR-2004
Dollar Amount: 0.00
Fund Source: OMA
Improvement BOD: 10-MAR-2004
Posting Date: 10-MAR-2004 15:12:10
Document Source Code: A Administrative Adjustment
Recording Individual: YOUNG
RPAO: curt young
Est Life of Asset or Imprv:
Gen Est Life or Imprv
Residual Value: 0.00
Desc of Capitalization: Design Use and/or UM1 and/or UM2 Quantity change
Remarks: This record was created by the system to document the change of Design Use Category Code 44224 to 42225.
Capitalization List
Save
Delete
Enter Qry
Prv Scrn
Clear All
Close
Exec Qry
Nxt Scrn
THE 5-DIGIT ID FOR A SPECIFIC LOCATION OF FACILITIES CONTROLLED BY DA.
Record: 1/1
<OSC>
<DBG>

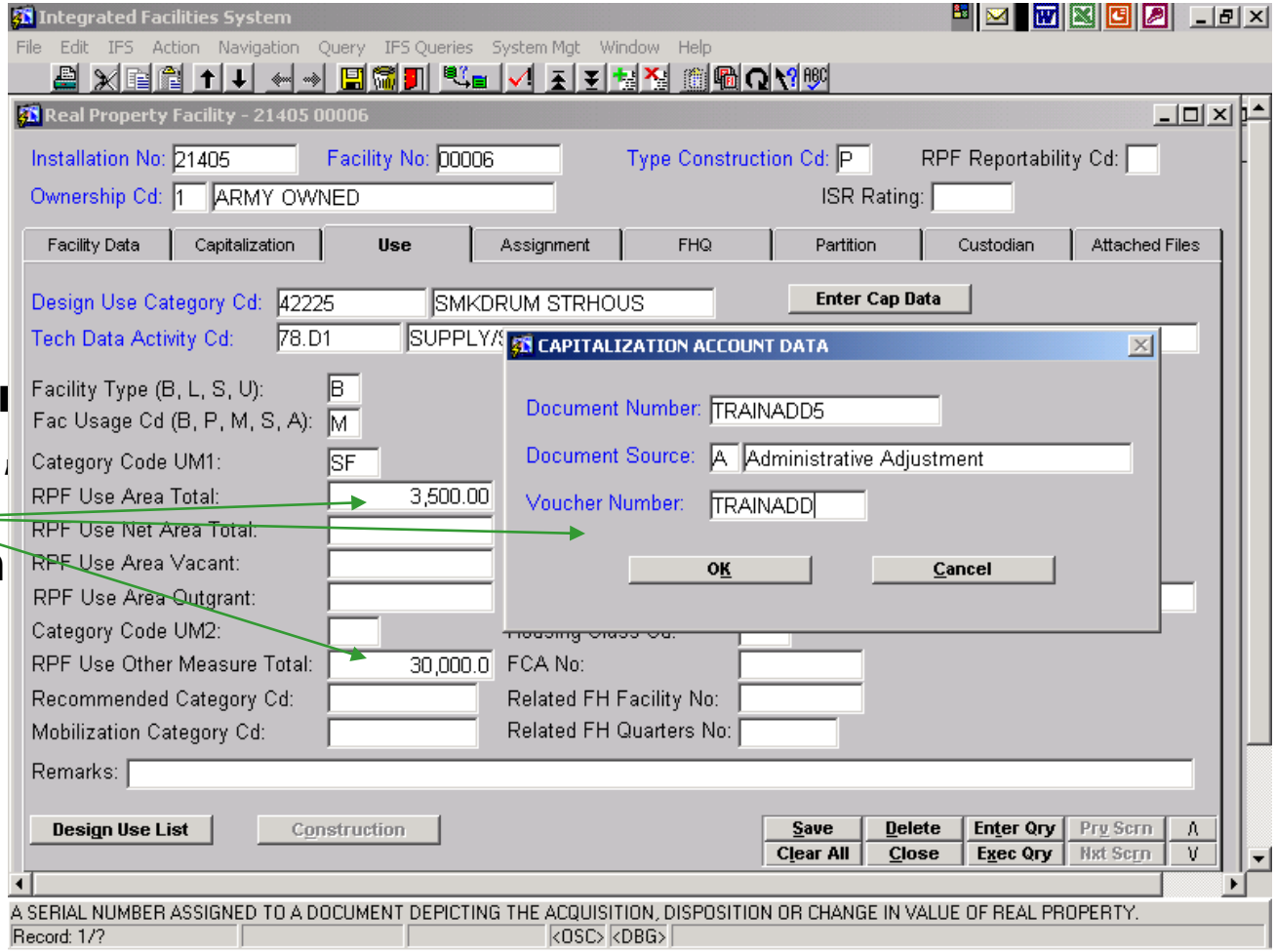
PHASE 1 - Lays the "Foundation"

Changing Quan Values of UM1, and Capitalization Records


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Real Property Facility - 21405 00006
Installation No: 21405
Facility No: 00006
Type Construction Cd: P
RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED
ISR Rating:
Facility Data
Capitalization
Use
Assignment
FHQ
Partition
Custodian
Attached Files
Design Use Category Cd: 42225 SMKDRUM STRHOUS
Enter Cap Data
Tech Data Activity Cd: 78.D1 SUPPLY/STORAGE BLDGS/STRUCT W/UM1=SF
Facility Type (B, L, S, U): B
Fac Usage Cd (B, P, M, S, A): M
Category Code UM1: SF
RPF Use Area Total: 3,500.00
RPF Use Net Area Total:
RPF Use Area Vacant:
RPF Use Area Outgrant:
Category Code UM2:
RPF Use Other Measure Total: 30,000.0
Recommended Category Cd:
Mobilization Category Cd:
Housing Class Cd:
FCA No:
Related FH Facility No:
Related FH Quarters No:
Remarks:
Integrated Facilities System
A Cap Account record will be created to document the change in Design Use and/or UM Totals. Enter the mandatory data using the [Enter Cap Data] button. Once entered, all changes will be committed.
OK
Design Use List
Construction
Save
Delete
Enter Qry
Prv Scrn
Clear All
Close
Exec Qry
Nxt Scrn
THE TOTAL GROSS AREA FOR A SPECIFIC FACILITY USE . E.G. 800000.00
Record: 1/?
<OSC>
<DBG>

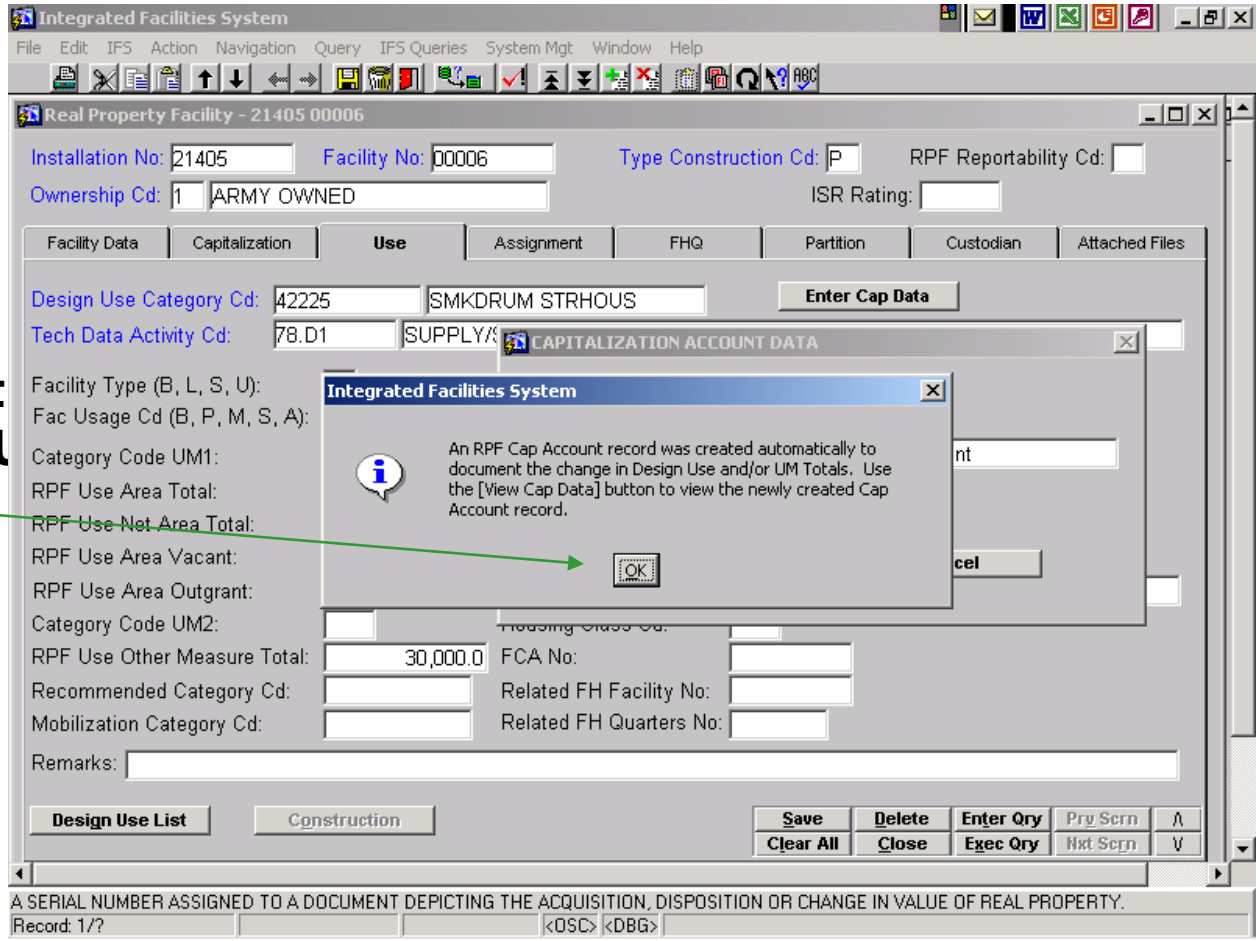
PHASE 1 - Lays the "Foundation"

**Changing Quar
Values of UM1,
and
Capitalization
Records**



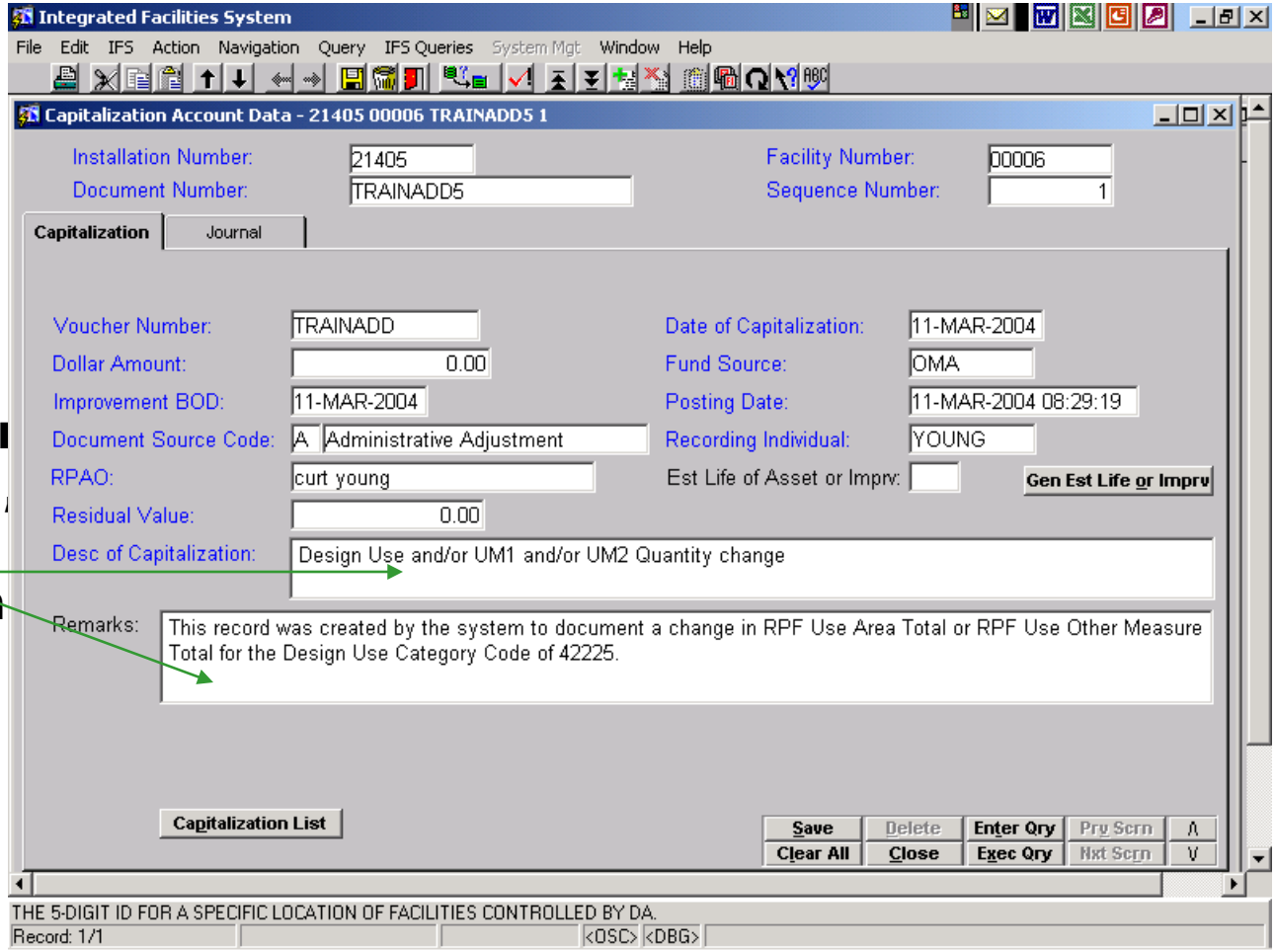
PHASE 1 - Lays the “Foundation”

Changing Quant
Values of UM1, U
and
Capitalization
Records


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Real Property Facility - 21405 00006
Installation No: 21405
Facility No: 00006
Type Construction Cd: P
RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED
ISR Rating:
Facility Data
Capitalization
Use
Assignment
FHQ
Partition
Custodian
Attached Files
Design Use Category Cd: 42225 SMKDRUM STRHOUS
Enter Cap Data
Tech Data Activity Cd: 78.D1 SUPPLY/S
CAPITALIZATION ACCOUNT DATA
Facility Type (B, L, S, U):
Fac Usage Cd (B, P, M, S, A):
Category Code UM1:
RPF Use Area Total:
RPF Use Net Area Total:
RPF Use Area Vacant:
RPF Use Area Outgrant:
Category Code UM2:
RPF Use Other Measure Total: 30,000.0
FCA No:
Recommended Category Cd:
Related FH Facility No:
Mobilization Category Cd:
Related FH Quarters No:
Remarks:
Integrated Facilities System
An RPF Cap Account record was created automatically to document the change in Design Use and/or UM Totals. Use the [View Cap Data] button to view the newly created Cap Account record.
OK
Design Use List
Construction
Save
Delete
Enter Qry
Clear All
Close
Exec Qry
A SERIAL NUMBER ASSIGNED TO A DOCUMENT DEPICTING THE ACQUISITION, DISPOSITION OR CHANGE IN VALUE OF REAL PROPERTY.
Record: 1/?
<OSC>
<DBG>

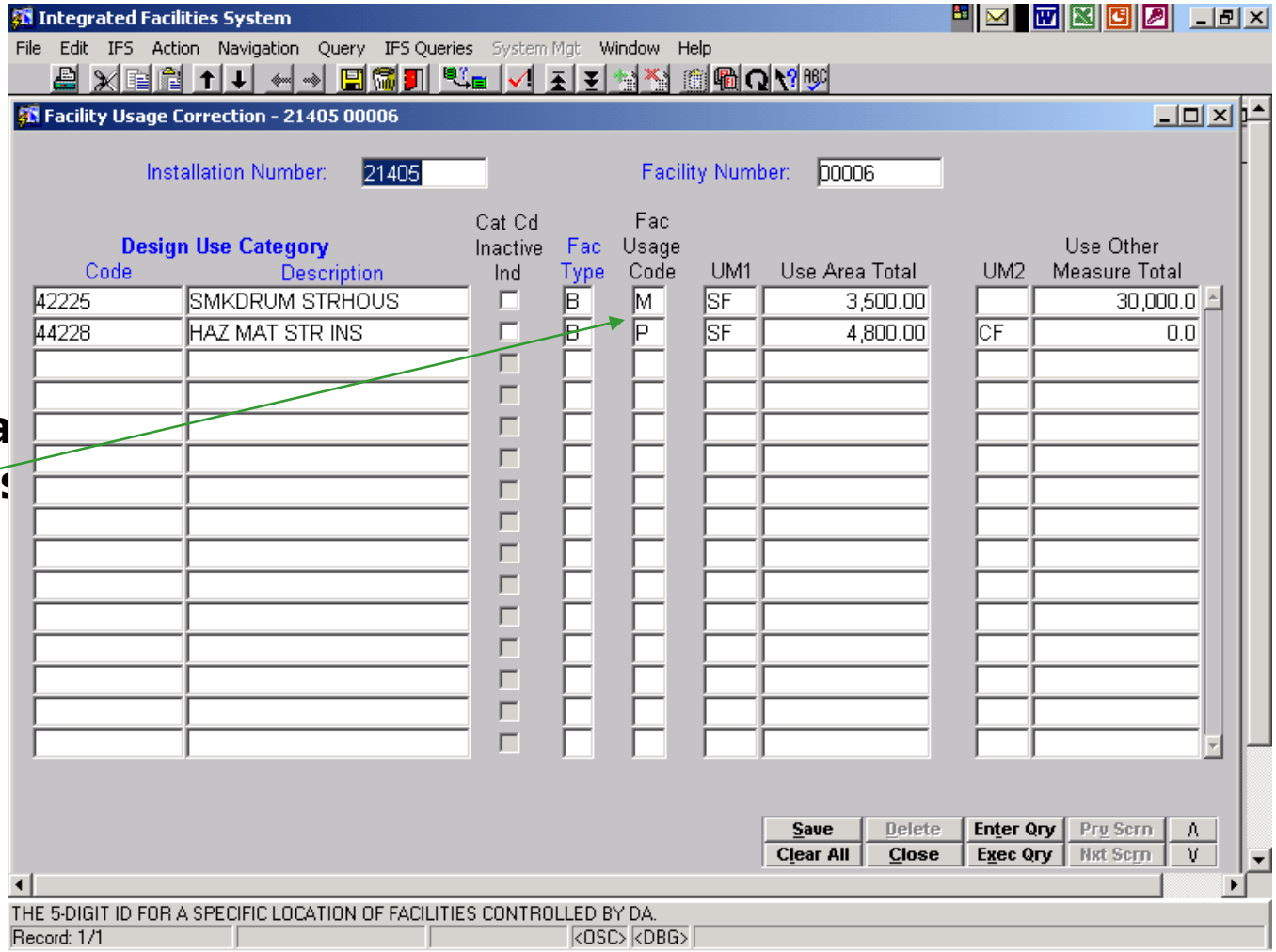
PHASE 1 - Lays the "Foundation"

Changing Quan Values of UM1, and Capitalization Records


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Capitalization Account Data - 21405 00006 TRAINADD5 1
Installation Number: 21405
Facility Number: 00006
Document Number: TRAINADD5
Sequence Number: 1
Capitalization
Journal
Voucher Number: TRAINADD
Date of Capitalization: 11-MAR-2004
Dollar Amount: 0.00
Fund Source: OMA
Improvement BOD: 11-MAR-2004
Posting Date: 11-MAR-2004 08:29:19
Document Source Code: A Administrative Adjustment
Recording Individual: YOUNG
RPAO: curt young
Est Life of Asset or Imprv:
Gen Est Life or Imprv
Residual Value: 0.00
Desc of Capitalization: Design Use and/or UM1 and/or UM2 Quantity change
Remarks: This record was created by the system to document a change in RPF Use Area Total or RPF Use Other Measure Total for the Design Use Category Code of 42225.
Capitalization List
Save
Delete
Enter Qry
Prv Scrn
Clear All
Close
Exec Qry
Nxt Scrn
THE 5-DIGIT ID FOR A SPECIFIC LOCATION OF FACILITIES CONTROLLED BY DA.
Record: 1/1
<OSC>
<DBG>

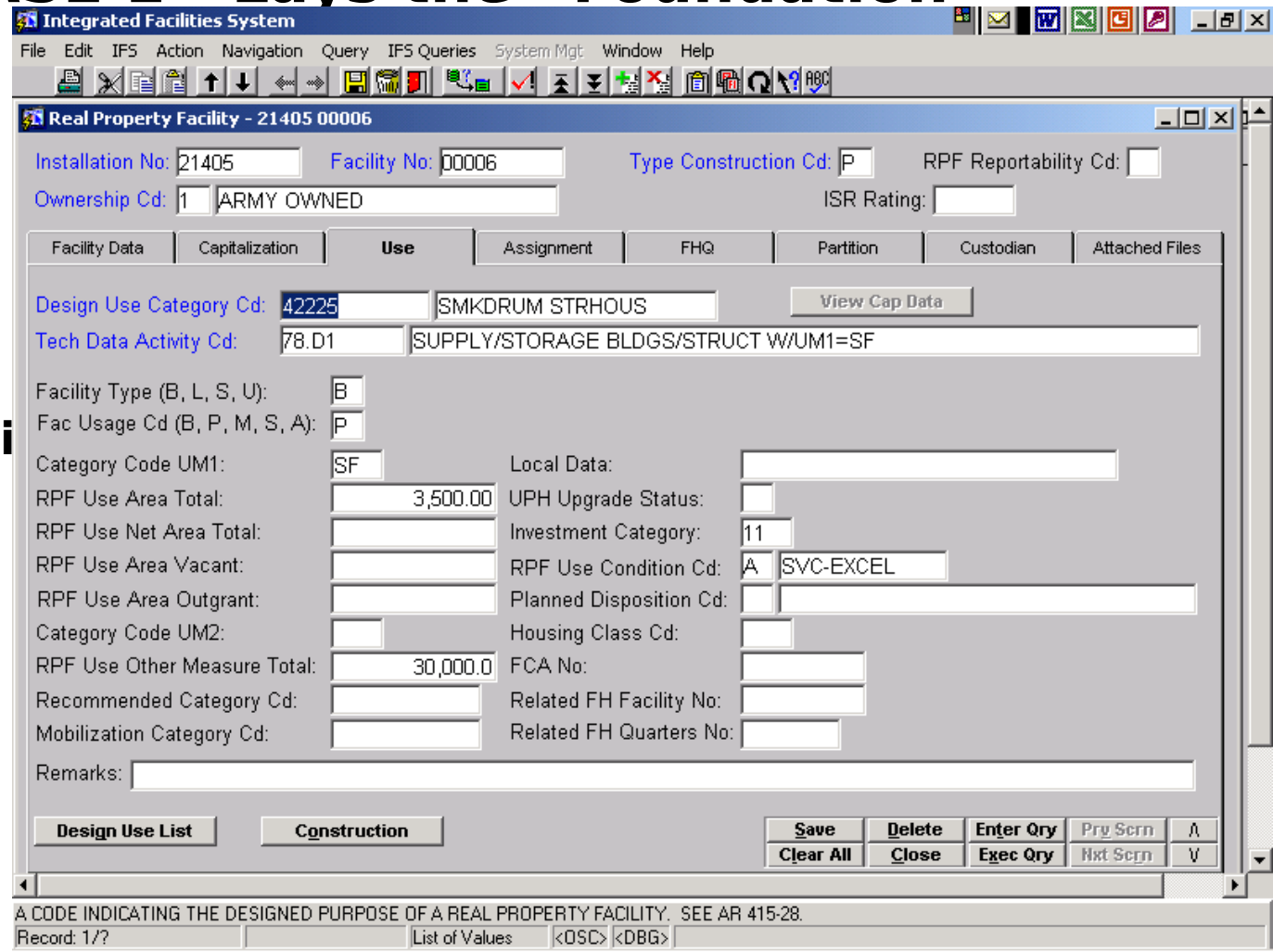
PHASE 1 - Lays the “Foundation”

Changing Fa
Usage Code



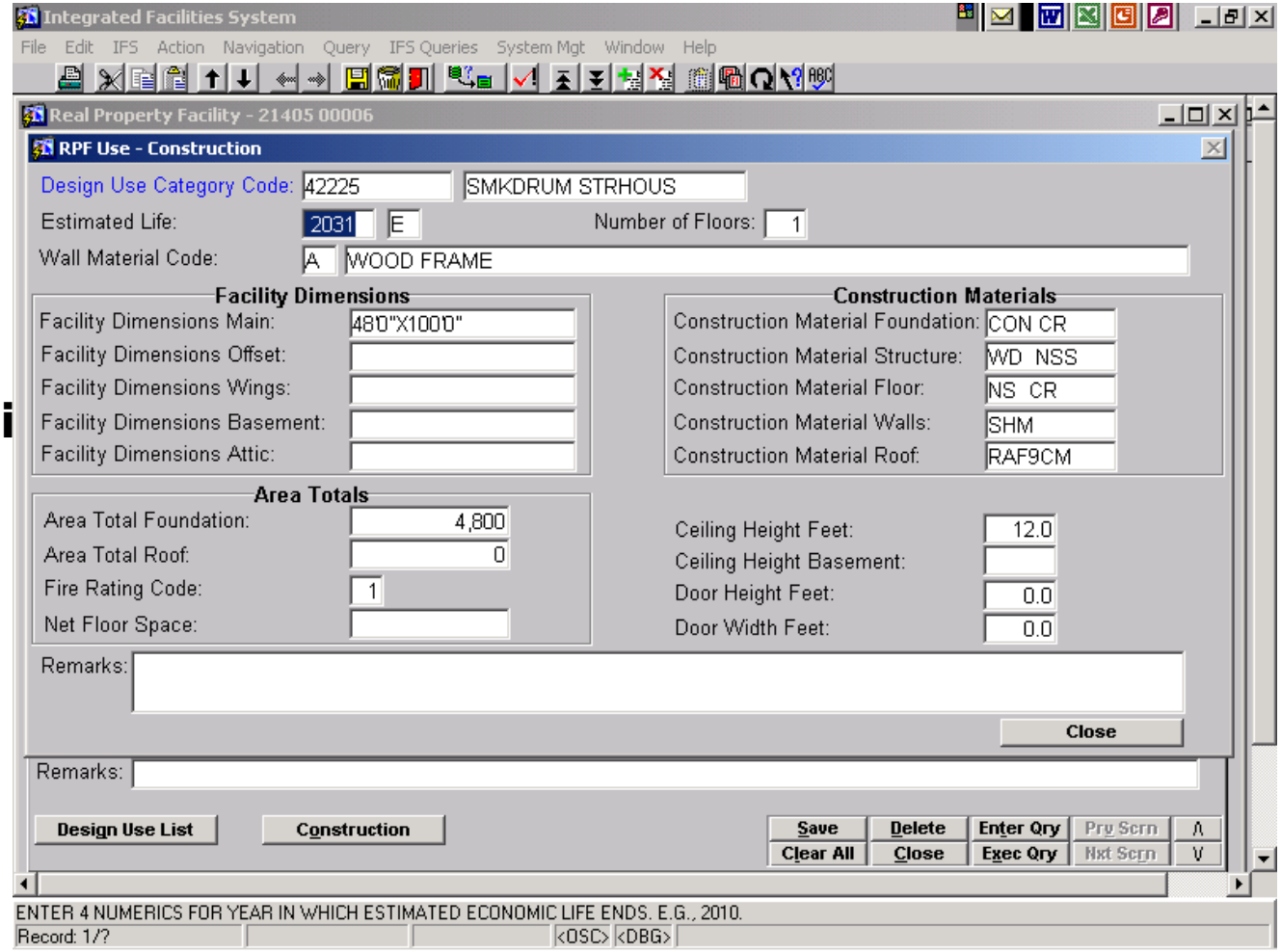
PHASE 1 - Lays the "Foundation"

Changing Facility Usage Codes



PHASE 1 - Lays the “Foundation”

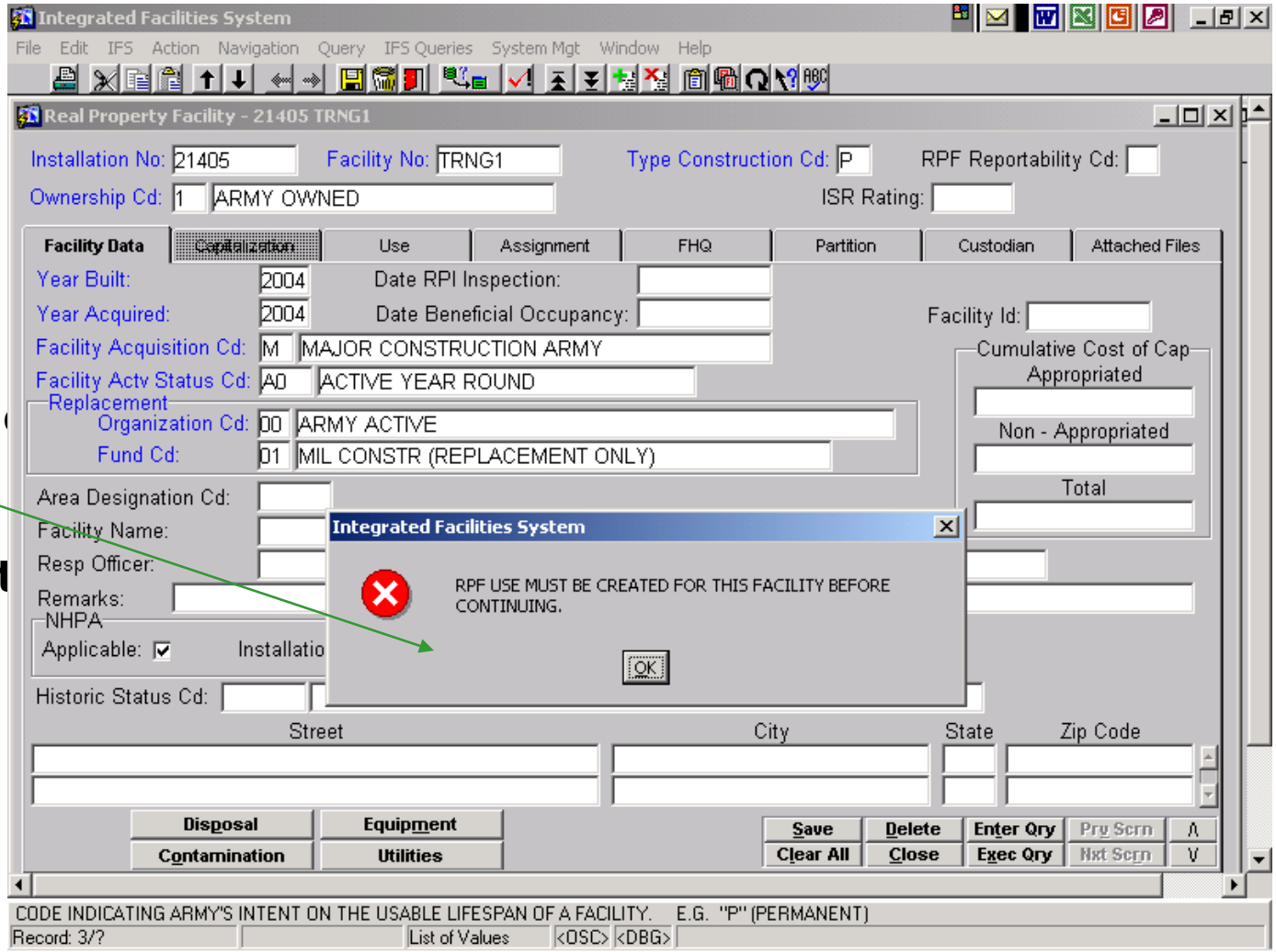
Changing Faci
Usage Codes



PHASE 1 - Lays the “Foundation”

Adding a n
Facility

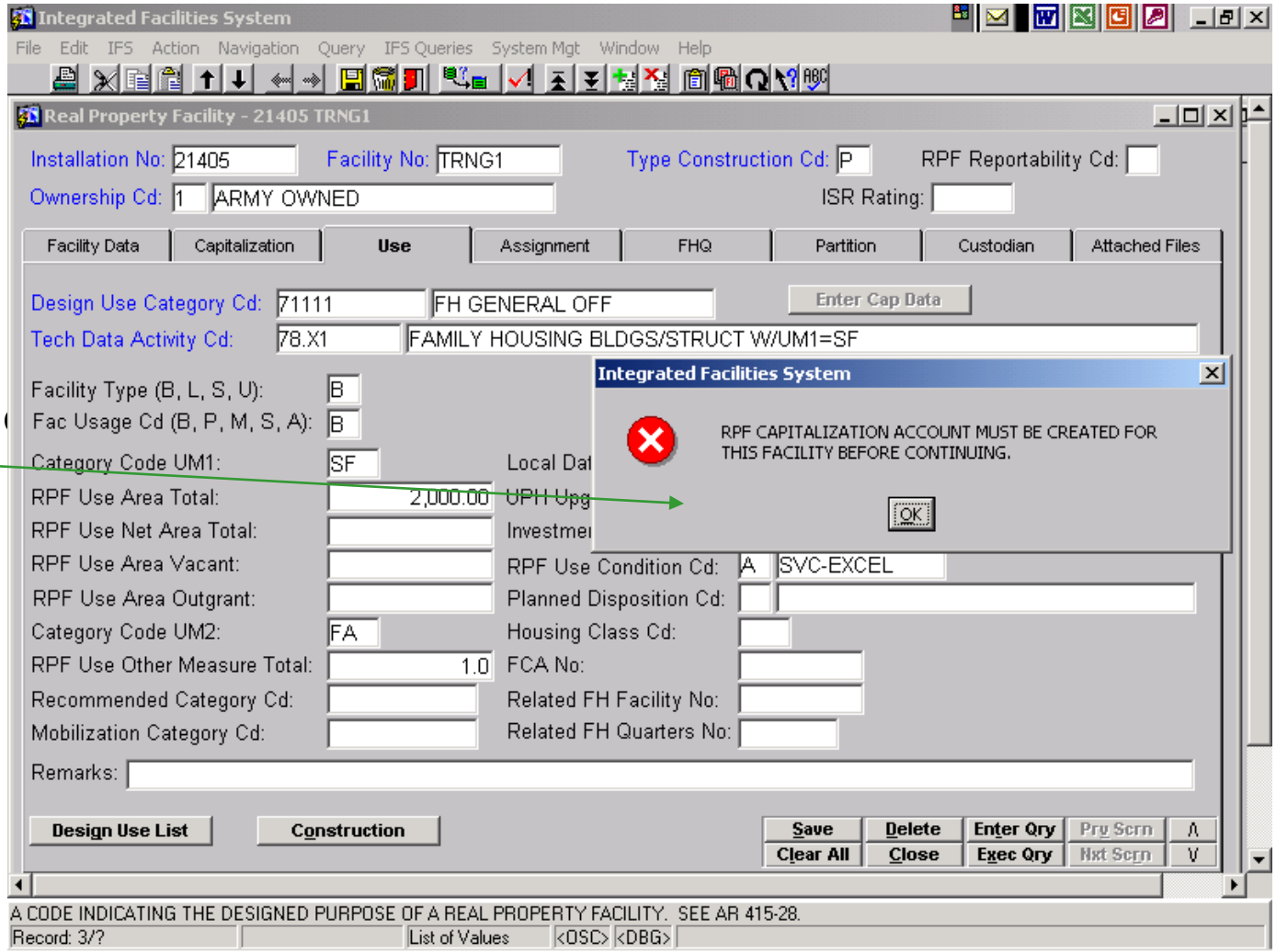
Facility Dat



PHASE 1 - Lays the "Foundation"

Adding a n
Facility

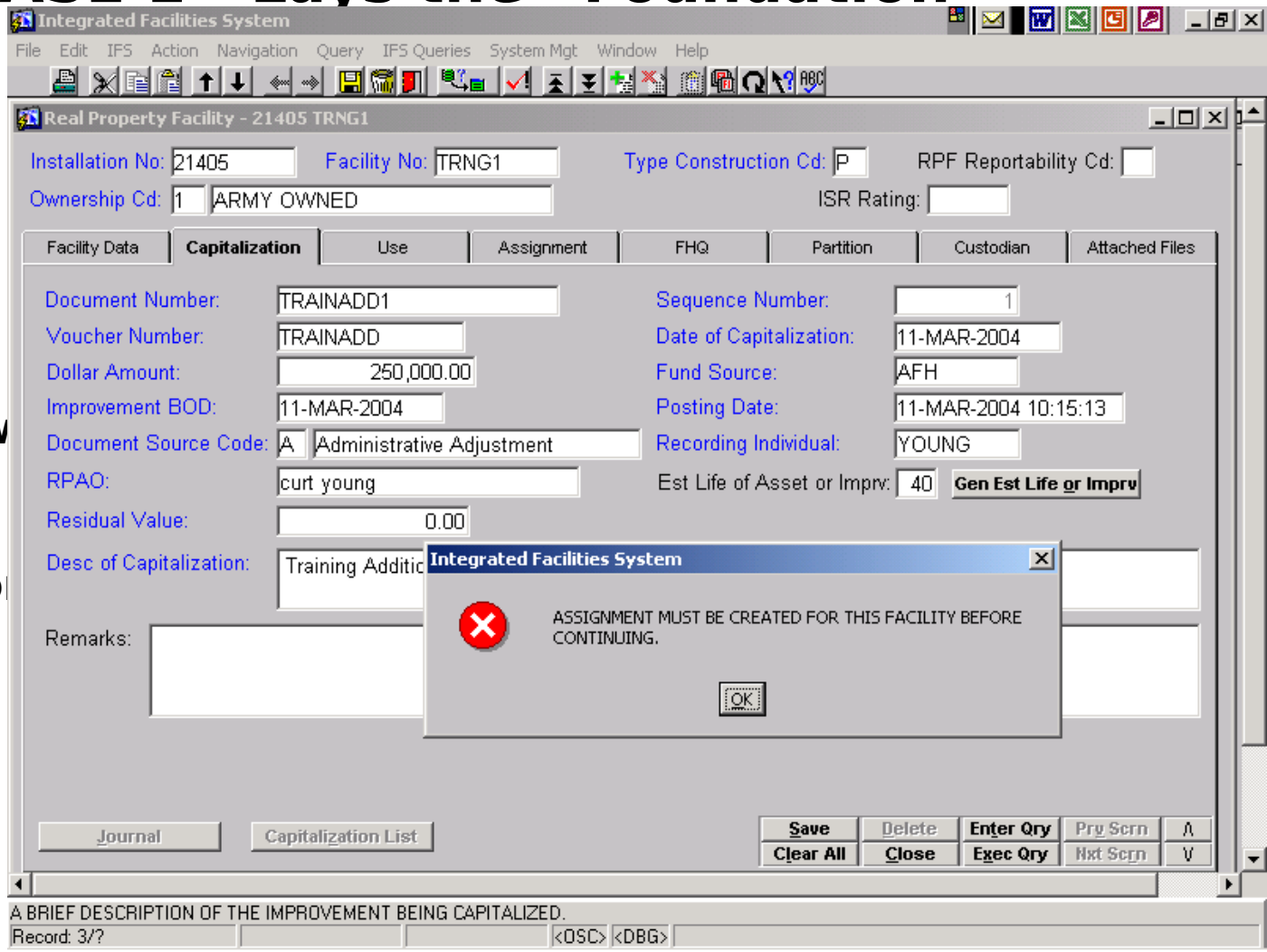
Use



PHASE 1 - Lays the "Foundation"

Adding a new Facility

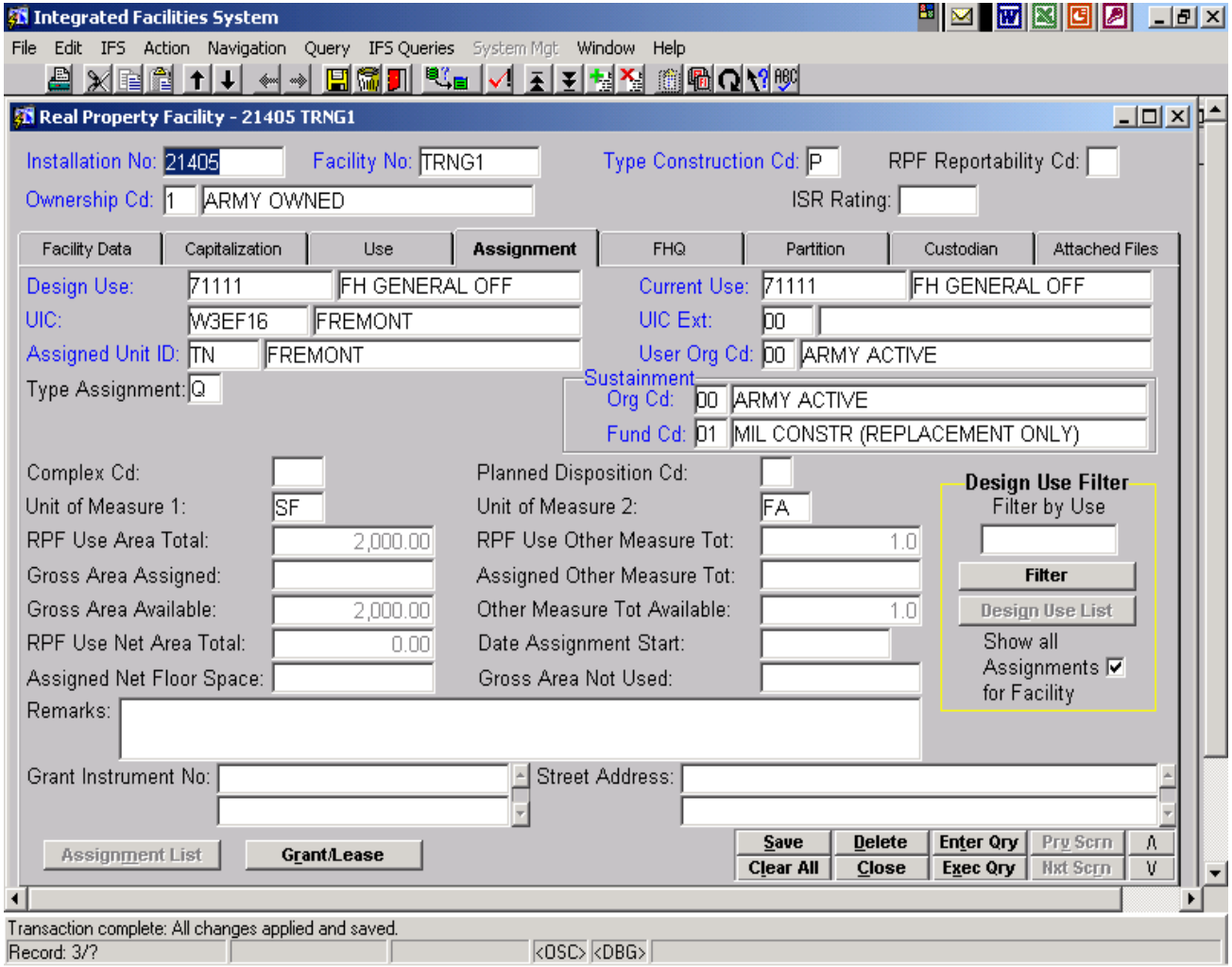
Capitalizatio



PHASE 1 - Lays the "Foundation"

Adding a new Facility

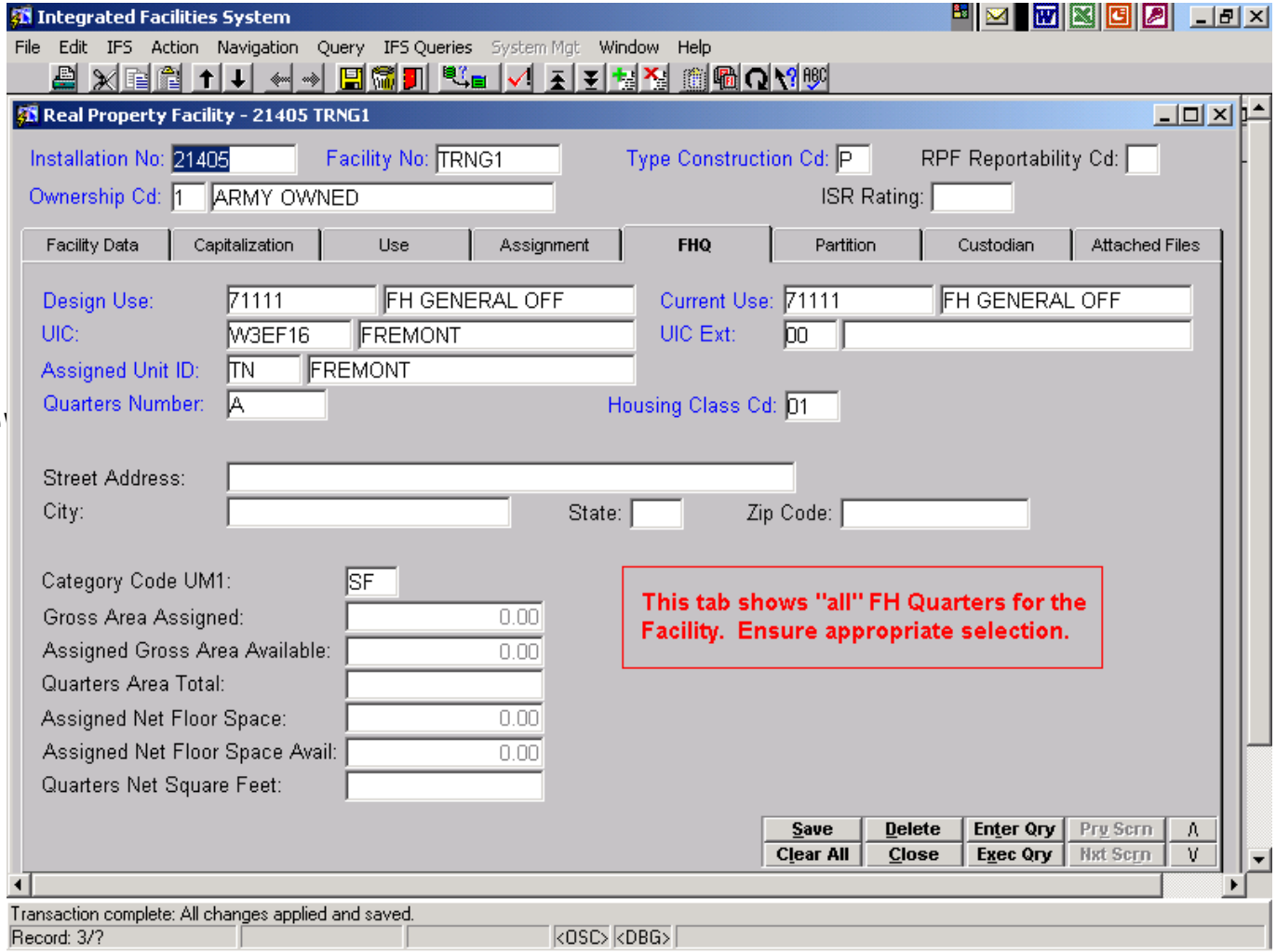
Assignment



PHASE 1 - Lays the "Foundation"

Adding a ne
Facility

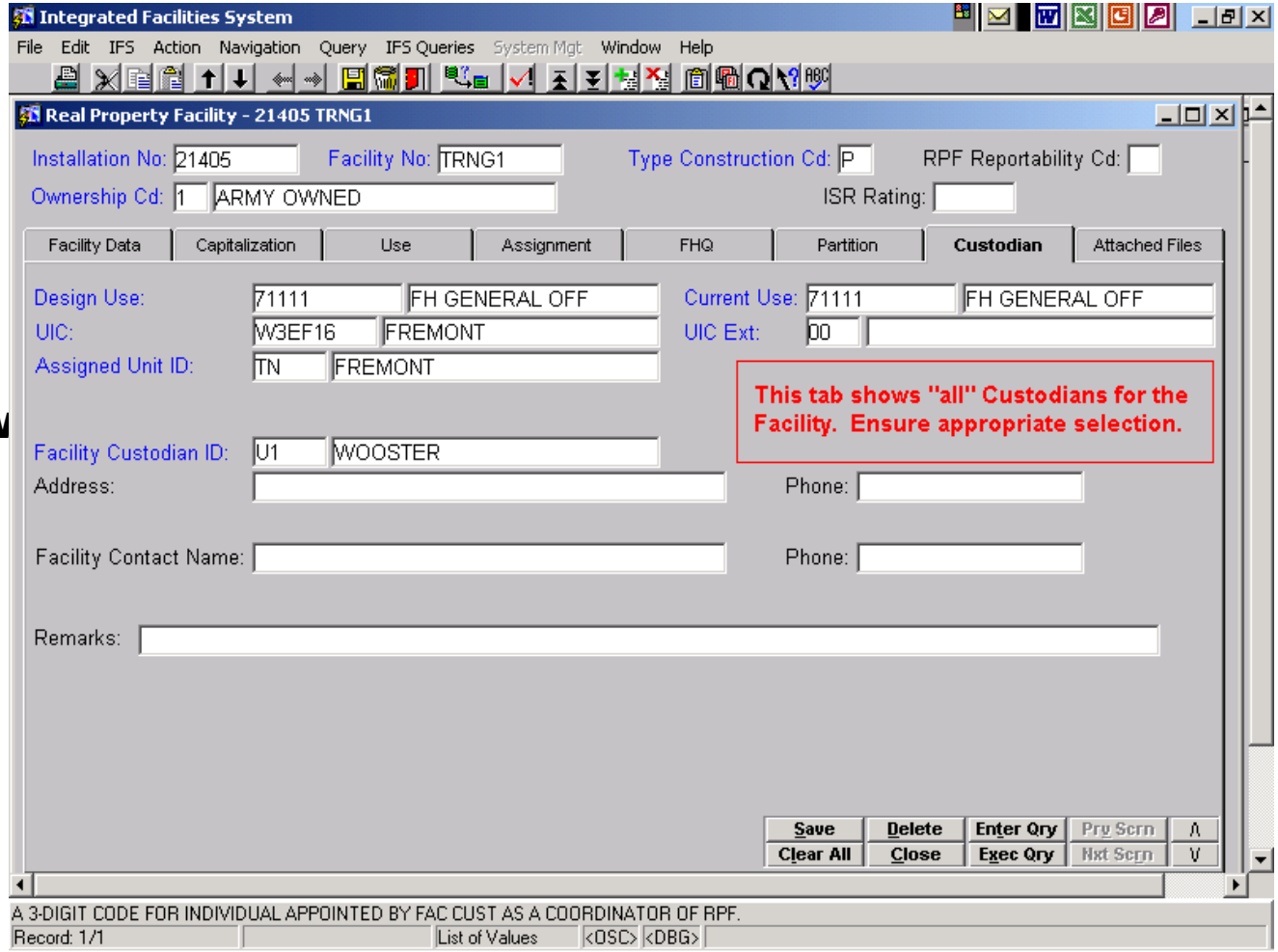
FHQ



PHASE 1 - Lays the "Foundation"

Adding a new Facility

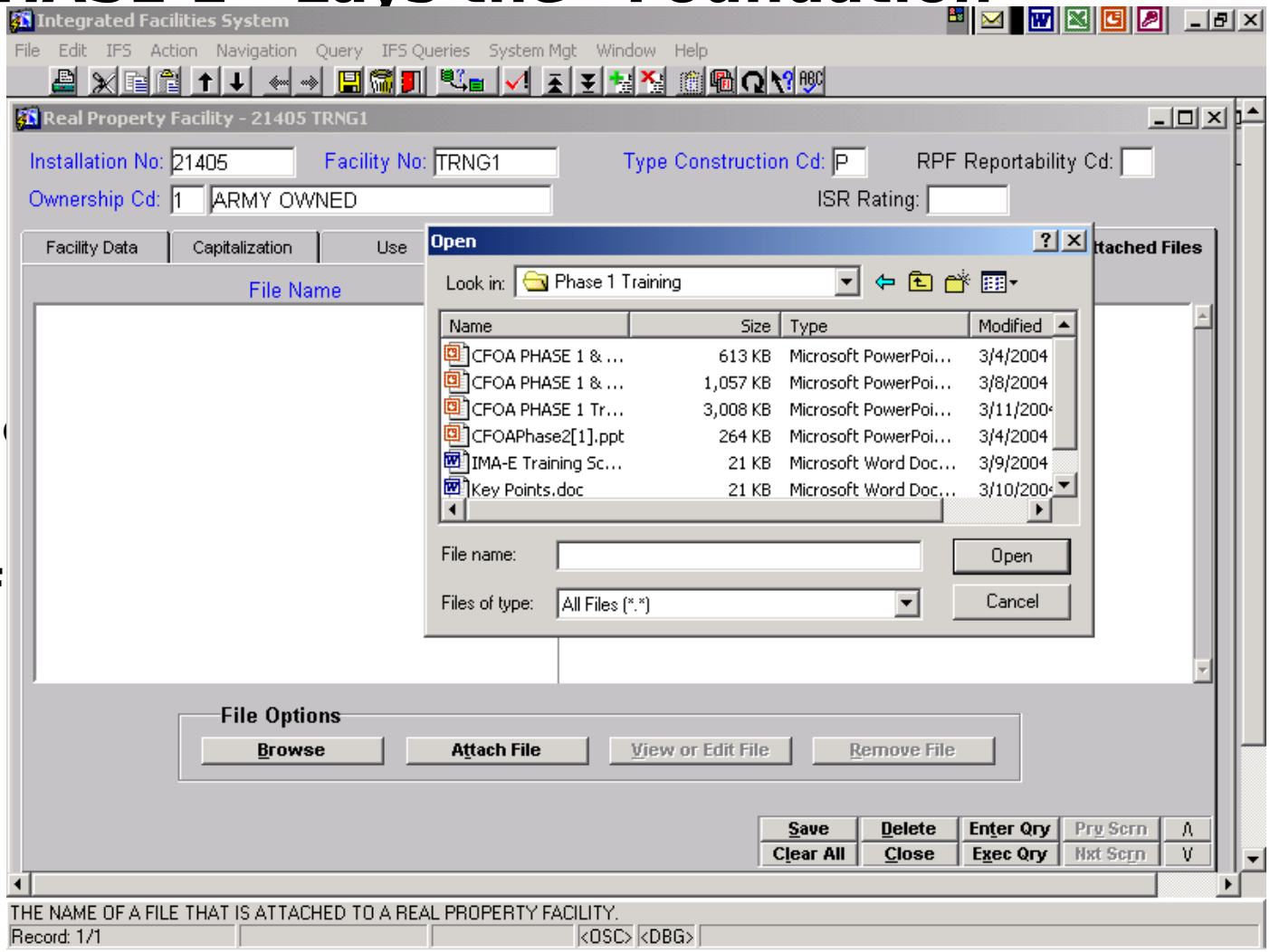
Custodian



PHASE 1 - Lays the "Foundation"

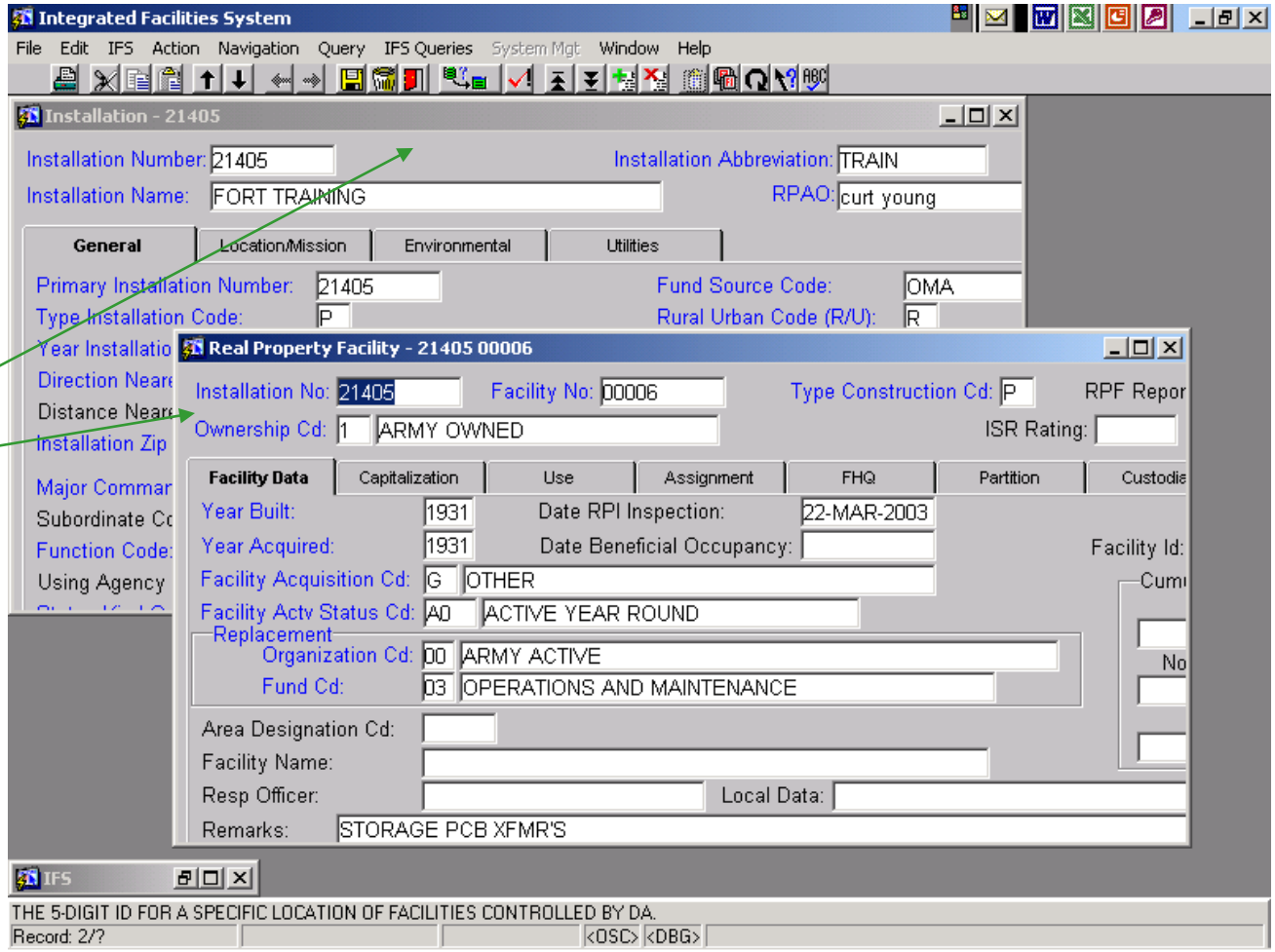
Adding a n
Facility

Attached F



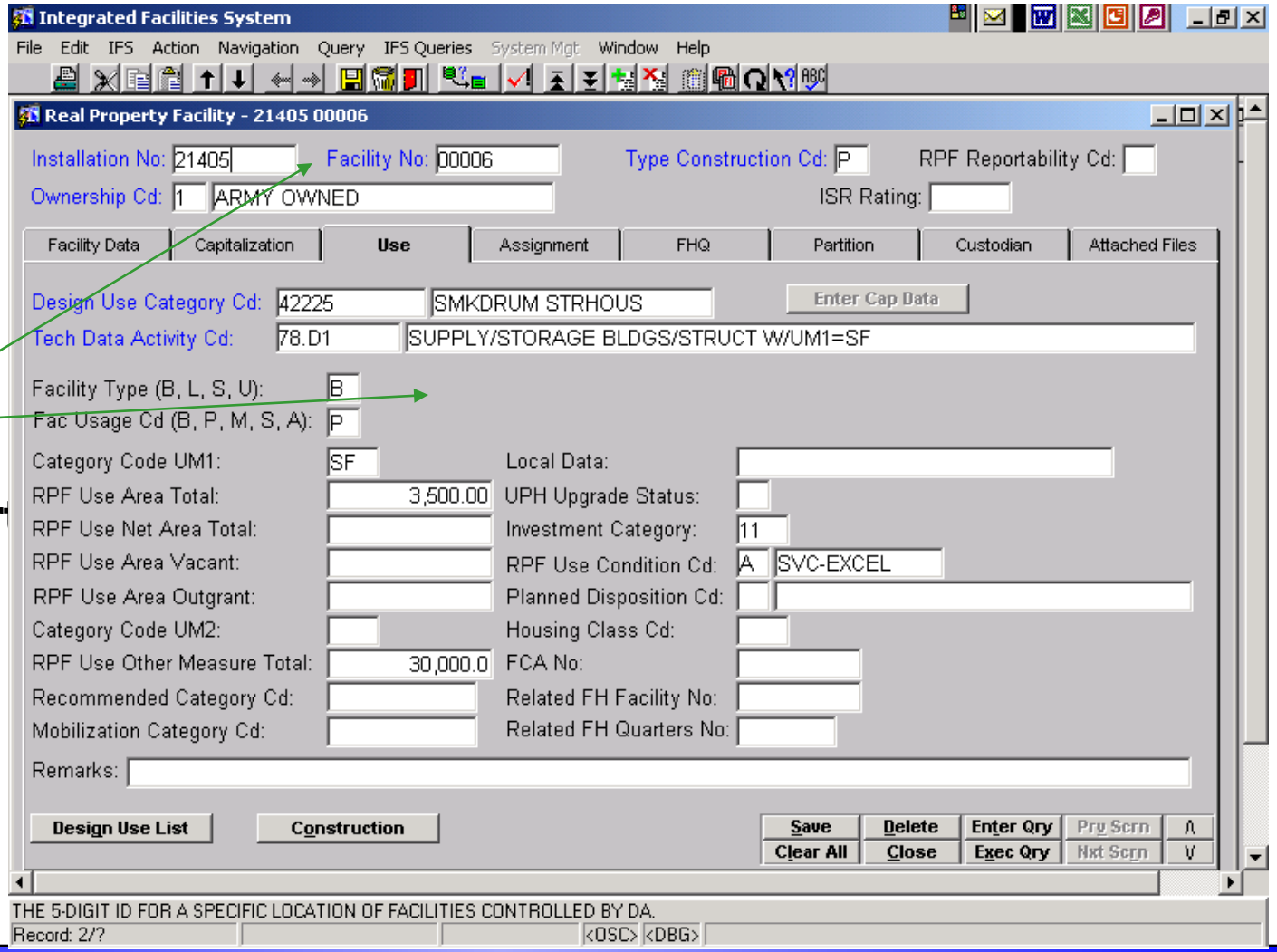
PHASE 1 - Lays the “Foundation”

1. **Multiple Windows May be Open Concurrently**



PHASE 1 - Lays the "Foundation"

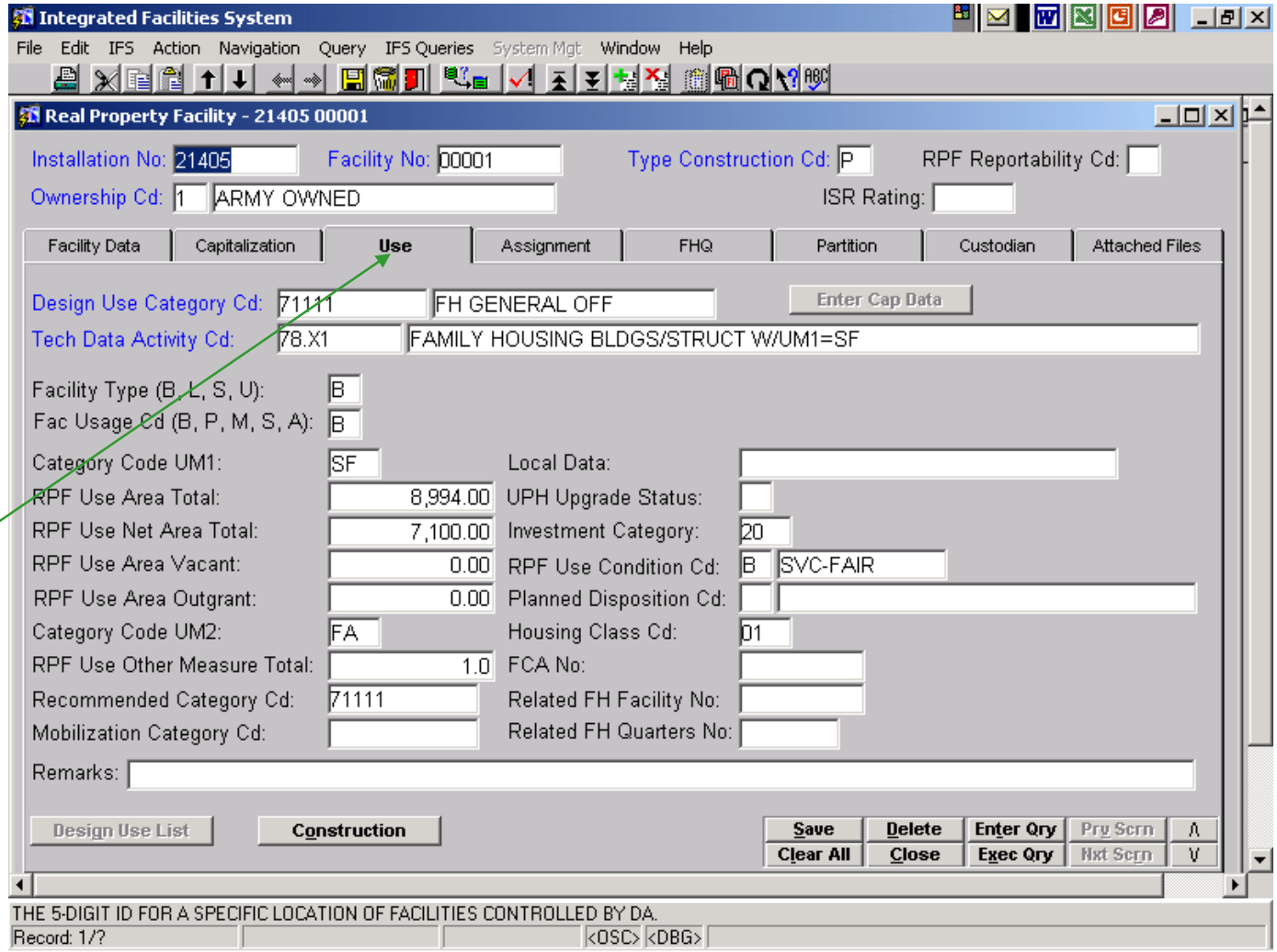
Cursor Placement When Inser a Record



PHASE 1 - Lays the "Foundation"

Querying Records

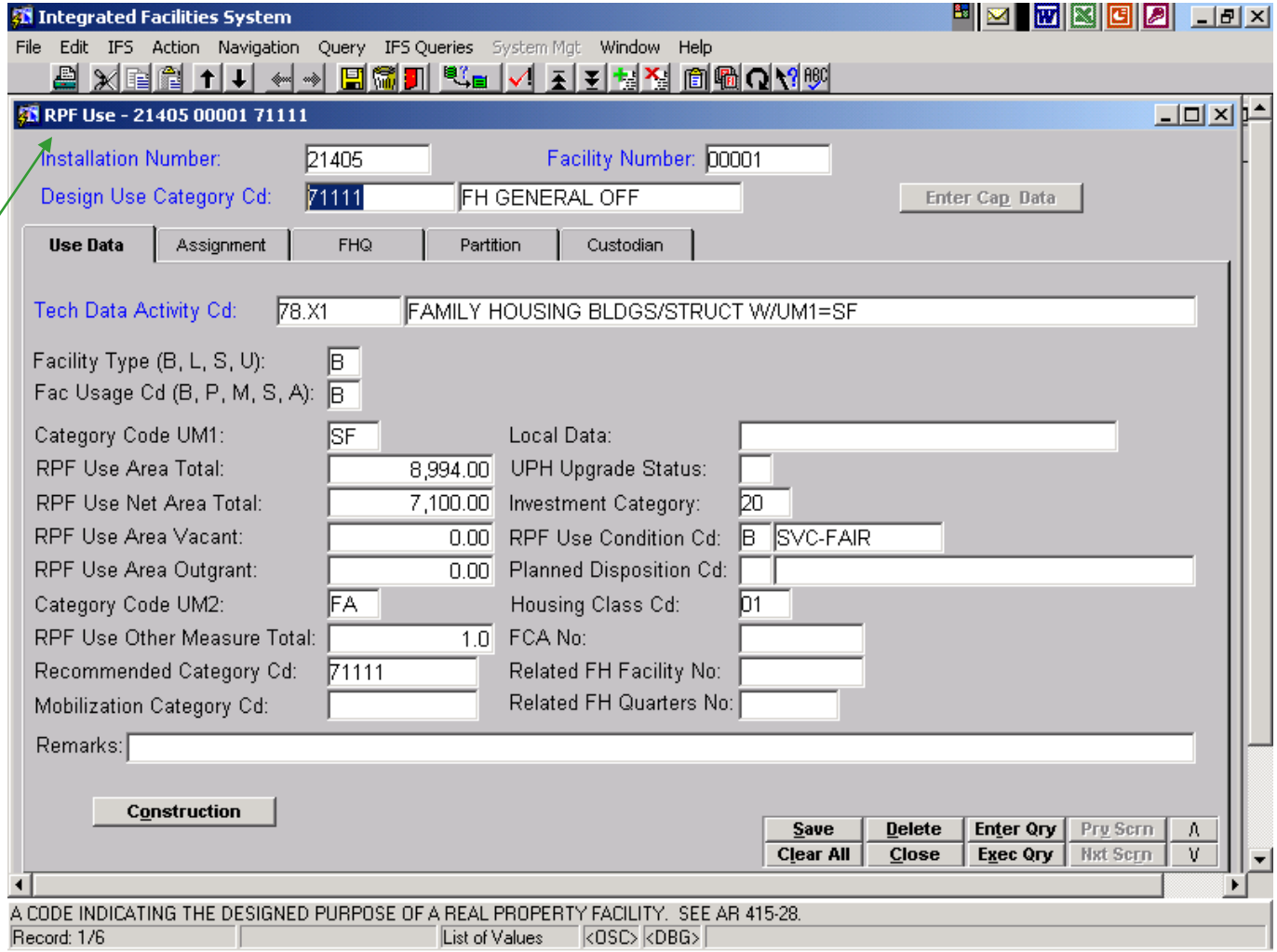
Forms vs. Tabs



PHASE 1 - Lays the "Foundation"

Querying Records

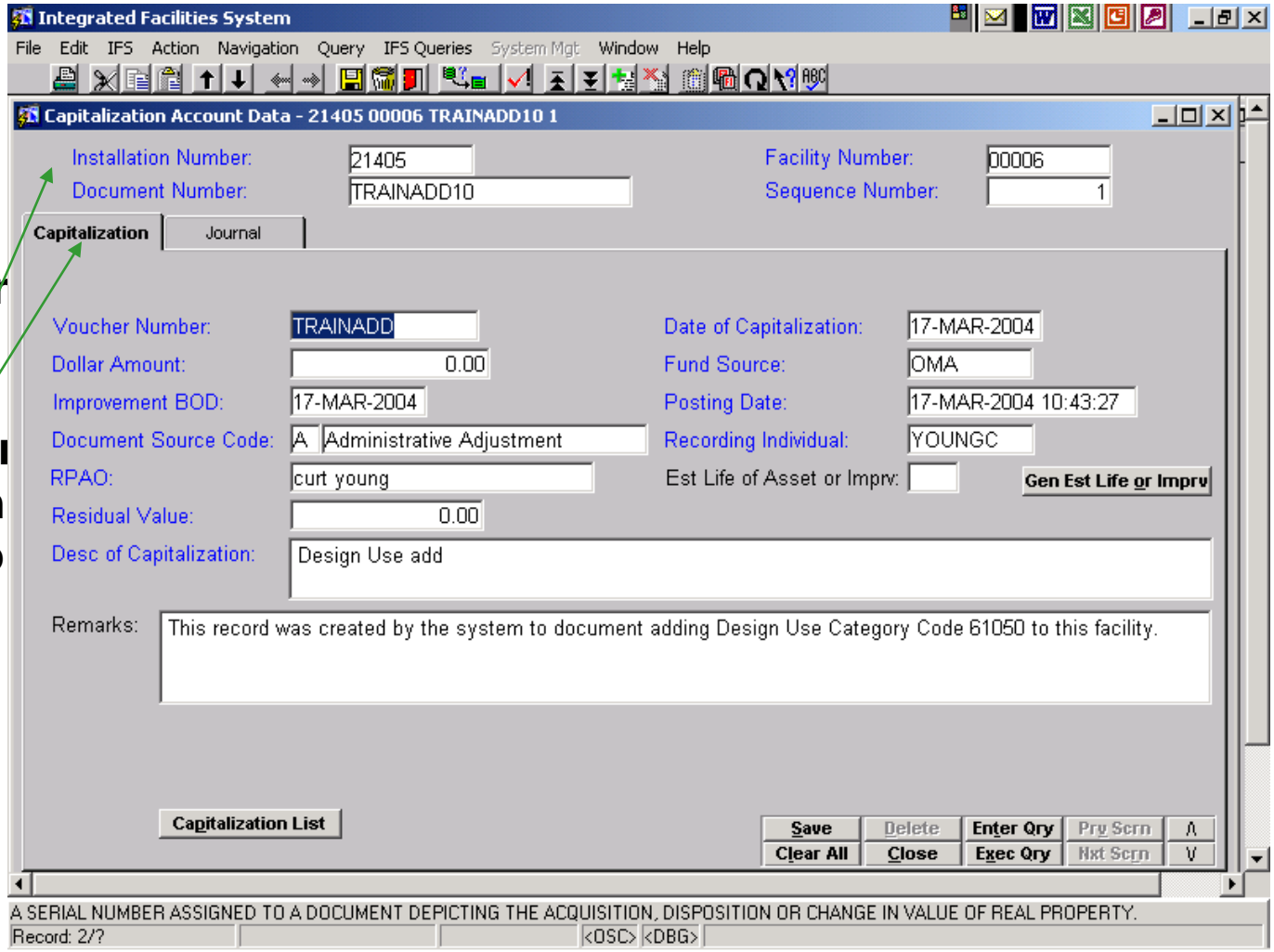
Forms vs. Tabs



PHASE 1 - Lays the “Foundation”

Capitalizatior Form

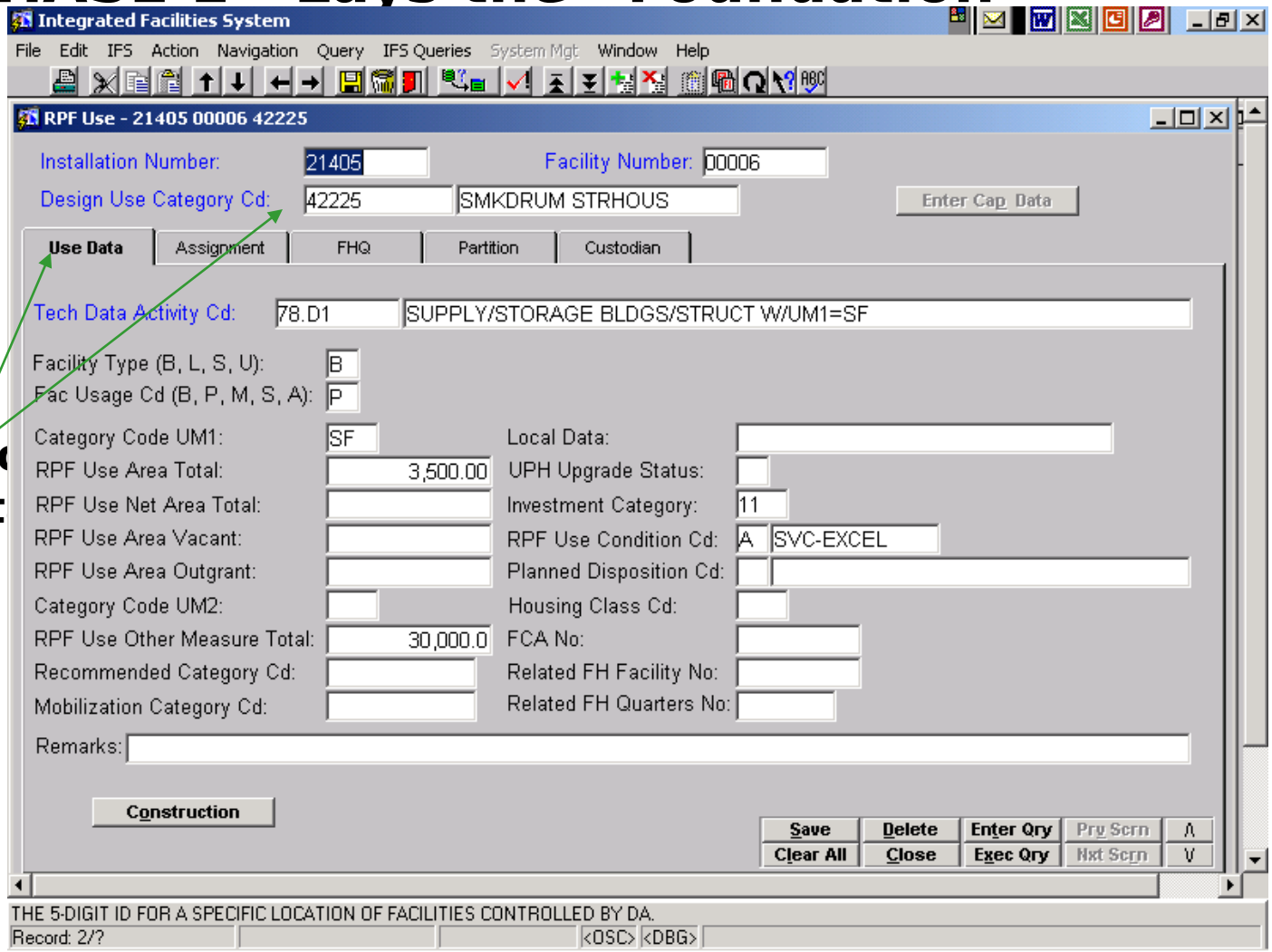
Can Query or Header Data Capitalizatio Tab


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Capitalization Account Data - 21405 00006 TRAINADD10 1
Installation Number: 21405
Facility Number: 00006
Document Number: TRAINADD10
Sequence Number: 1
Capitalization
Journal
Voucher Number: TRAINADD
Date of Capitalization: 17-MAR-2004
Dollar Amount: 0.00
Fund Source: OMA
Improvement BOD: 17-MAR-2004
Posting Date: 17-MAR-2004 10:43:27
Document Source Code: A Administrative Adjustment
Recording Individual: YOUNGC
RPAO: curt young
Est Life of Asset or Imprv:
Gen Est Life or Imprv
Residual Value: 0.00
Desc of Capitalization: Design Use add
Remarks: This record was created by the system to document adding Design Use Category Code 61050 to this facility.
Capitalization List
Save
Delete
Enter Qry
Prv Scrn
Clear All
Close
Exec Qry
Nxt Scrn
A SERIAL NUMBER ASSIGNED TO A DOCUMENT DEPICTING THE ACQUISITION, DISPOSITION OR CHANGE IN VALUE OF REAL PROPERTY.
Record: 2/?
<OSC>
<DBG>

PHASE 1 - Lays the "Foundation"

RPF Use Form

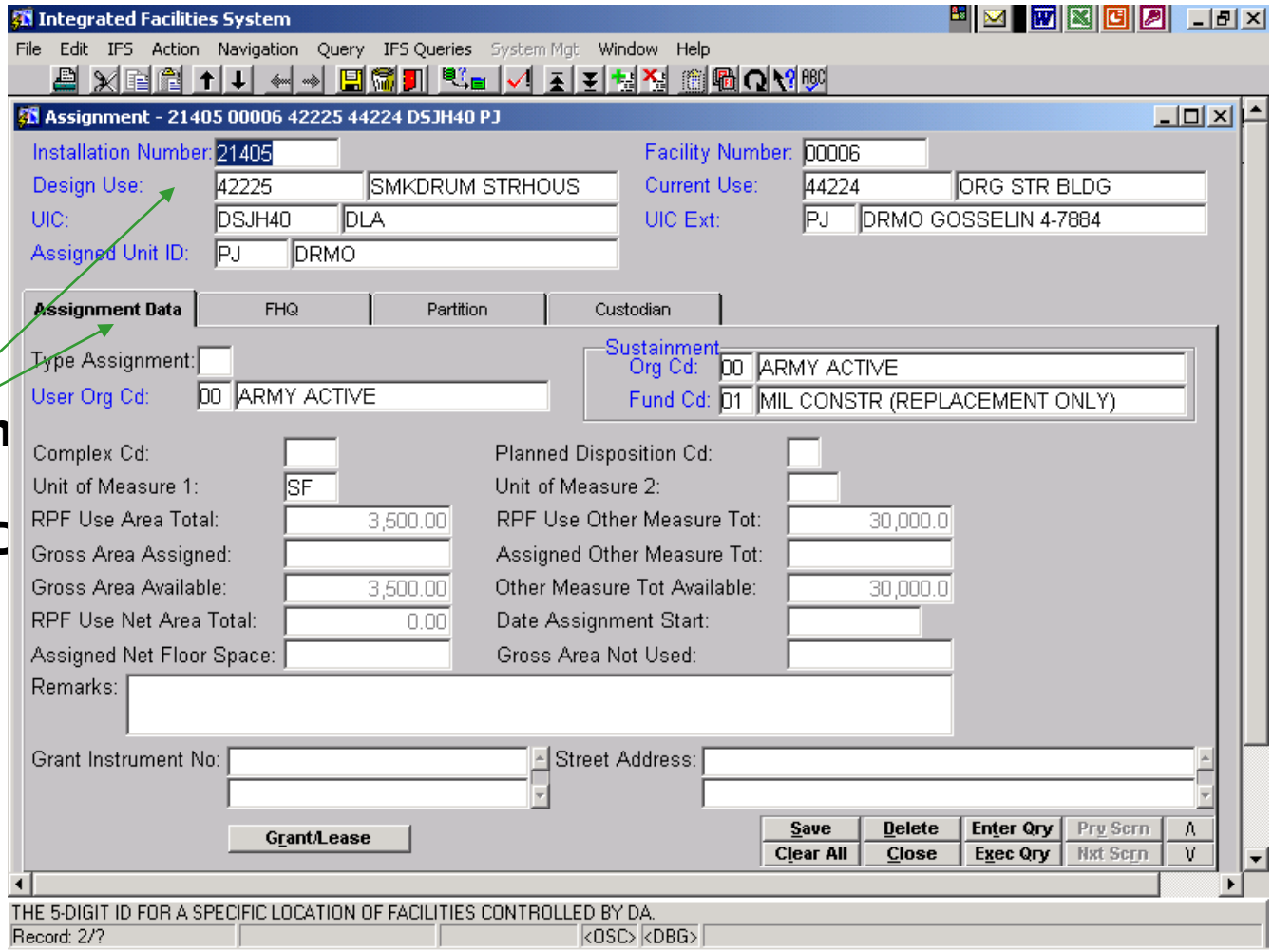
Can Query c
Header Dat
Use Data Tab



PHASE 1 - Lays the “Foundation”

Assignment Form

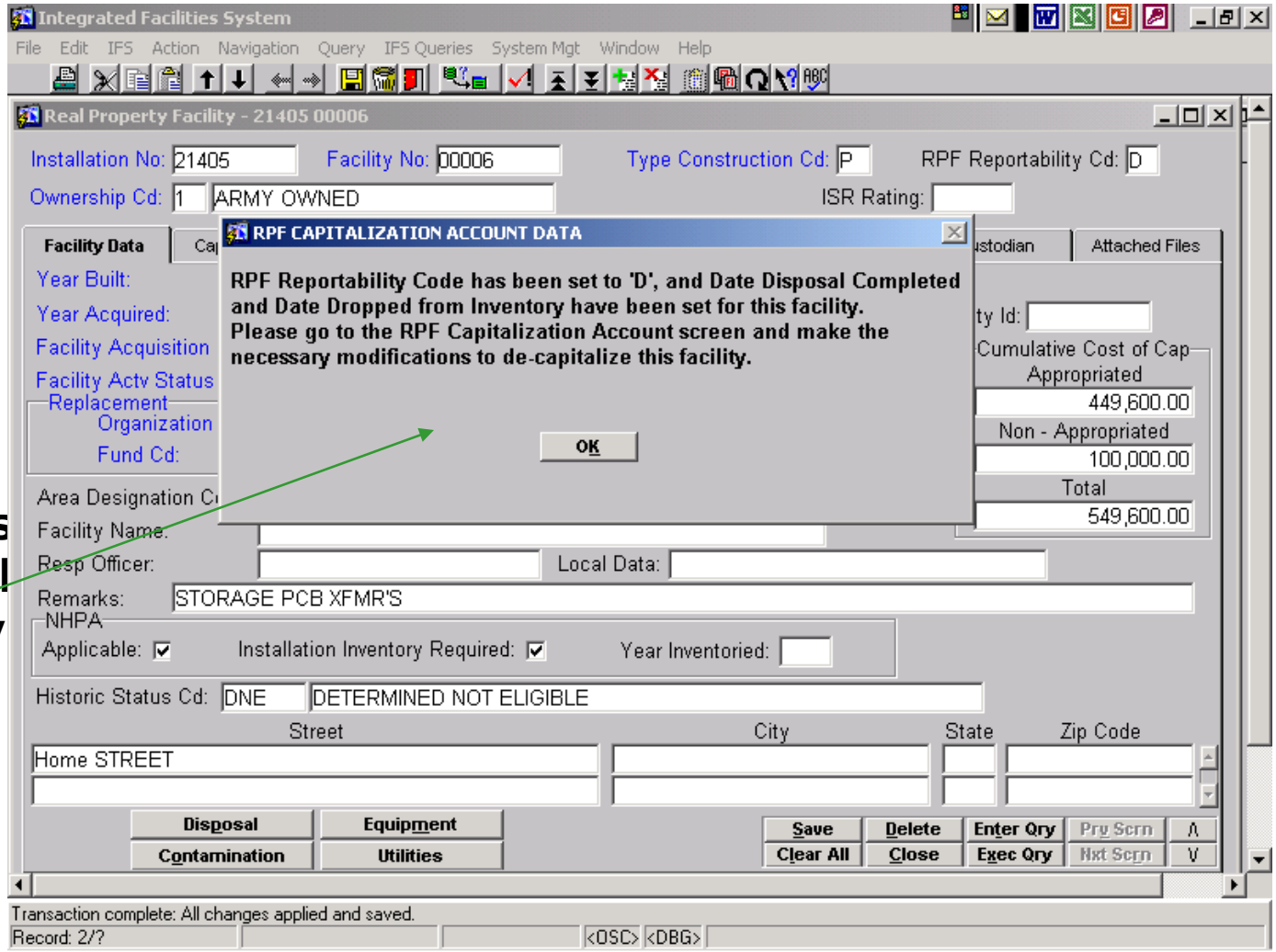
Can Query on Header Data
Assignment D Tab



PHASE 1 - Lays the "Foundation"

Disposal

Reminder Mes
To De-capital
The Facility

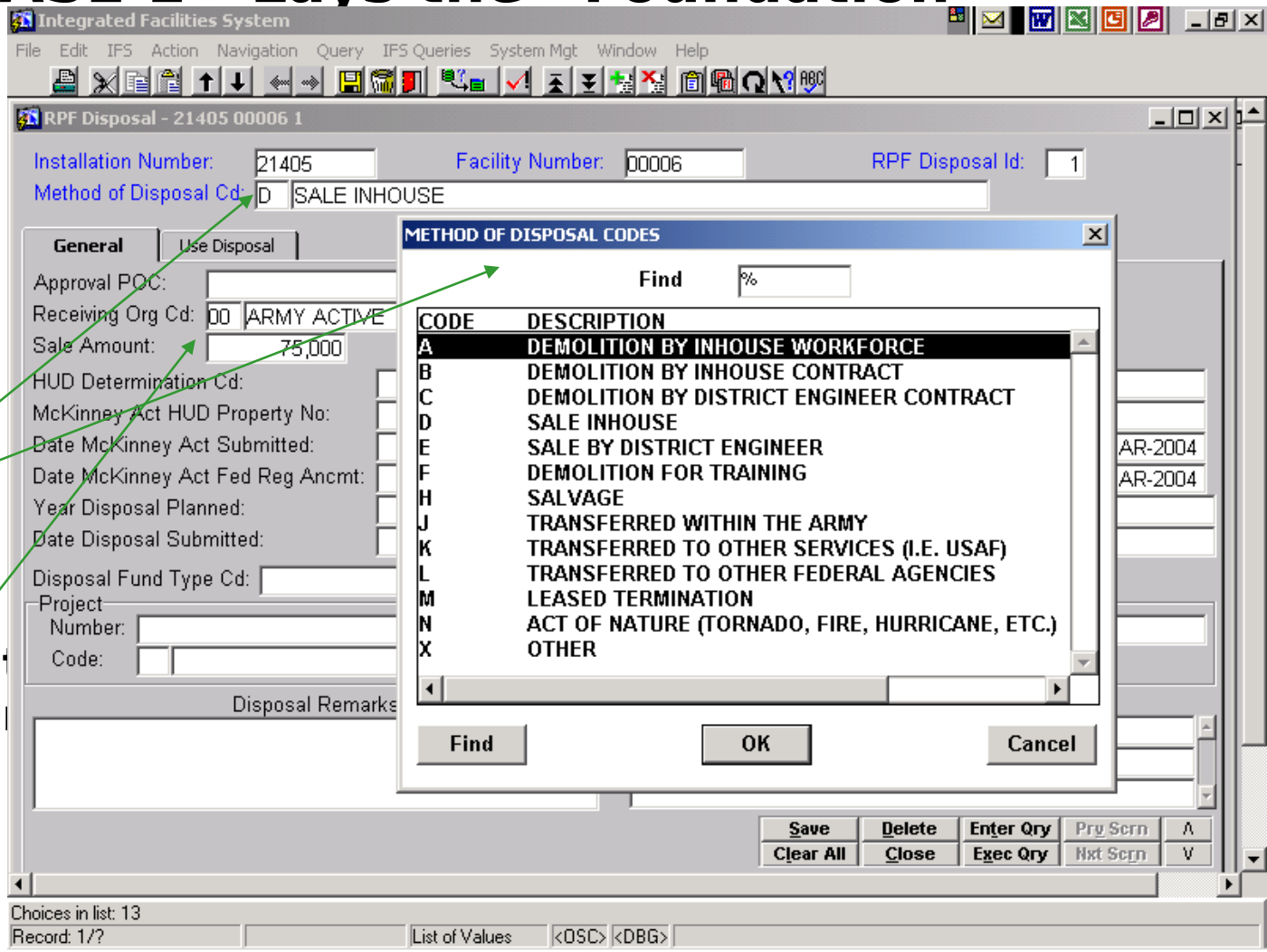


PHASE 1 - Lays the "Foundation"

Disposal Form

Method of Disposal Mandatory

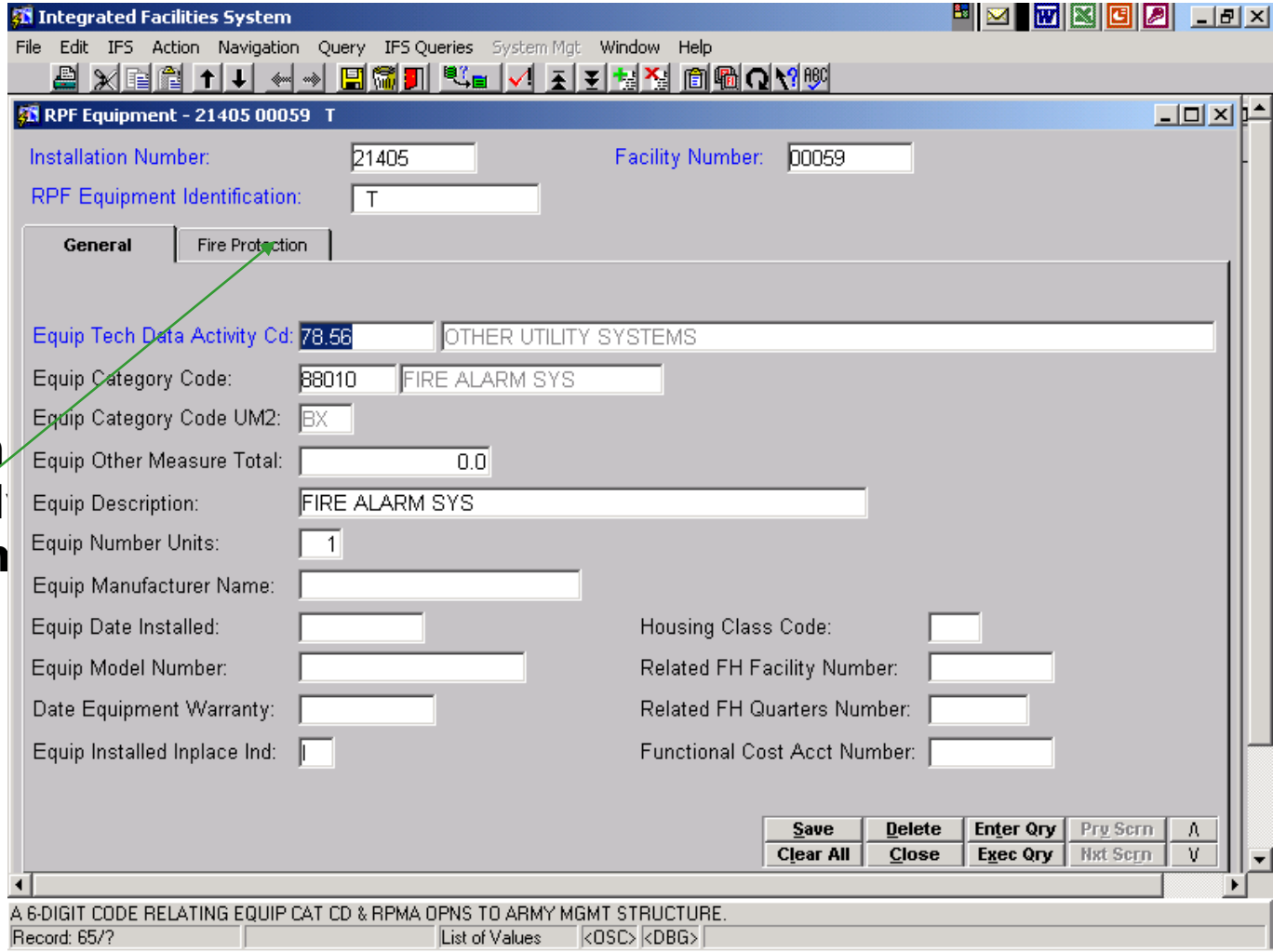
Sale Amoun
Receiving O



PHASE 1 - Lays the “Foundation”

Equipment Form

Fire Protection Tab applies onl to “Fire Equipn

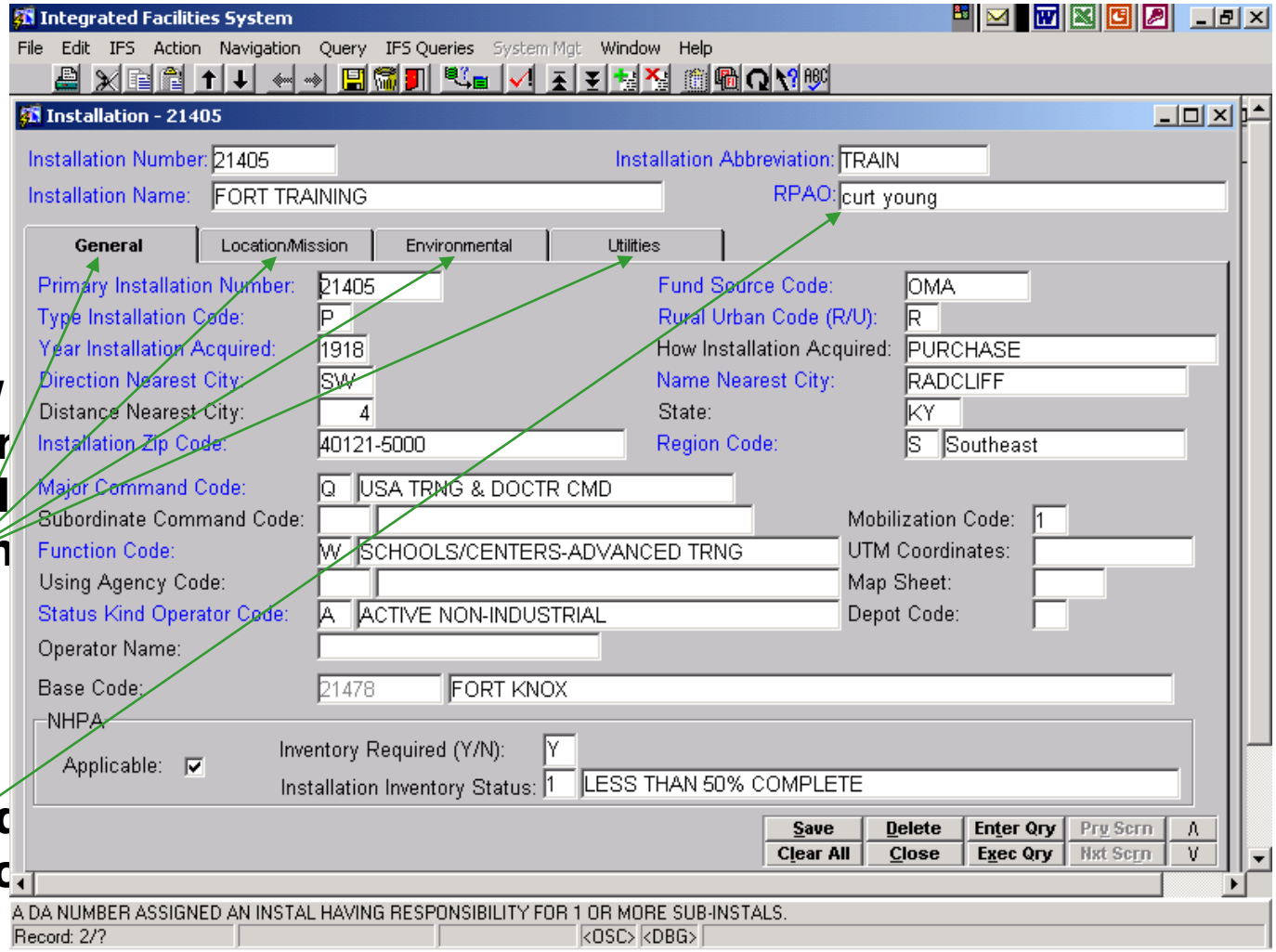

Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
RPF Equipment - 21405 00059 T
Installation Number: 21405
Facility Number: 00059
RPF Equipment Identification: T
General
Fire Protection
Equip Tech Data Activity Cd: 78.56 OTHER UTILITY SYSTEMS
Equip Category Code: 88010 FIRE ALARM SYS
Equip Category Code UM2: BX
Equip Other Measure Total: 0.0
Equip Description: FIRE ALARM SYS
Equip Number Units: 1
Equip Manufacturer Name:
Equip Date Installed:
Equip Model Number:
Date Equipment Warranty:
Equip Installed Inplace Ind:
Housing Class Code:
Related FH Facility Number:
Related FH Quarters Number:
Functional Cost Acct Number:
Save Delete Enter Qry Prv Scrn
Clear All Close Exec Qry Nxt Scrn
A 6-DIGIT CODE RELATING EQUIP CAT CD & RPMA OPNS TO ARMY MGMT STRUCTURE.
Record: 65/?
List of Values
<OSC> <DBG>

PHASE 1 - Lays the "Foundation"

Installation Form

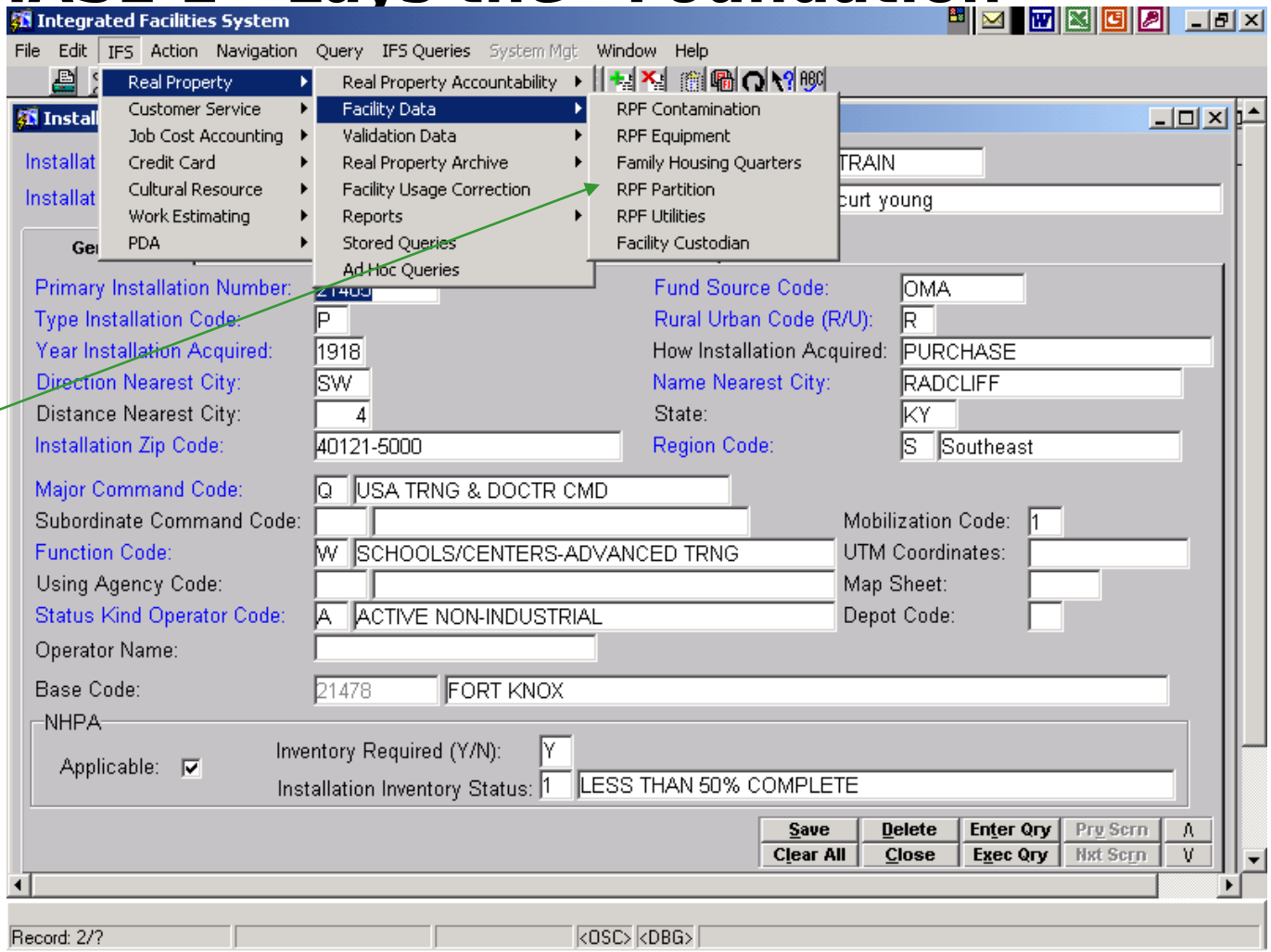
Tabs are now used to enter and display d Previously on Separate Part 1,2,3,4 Screens

RPAO entered by Installatio



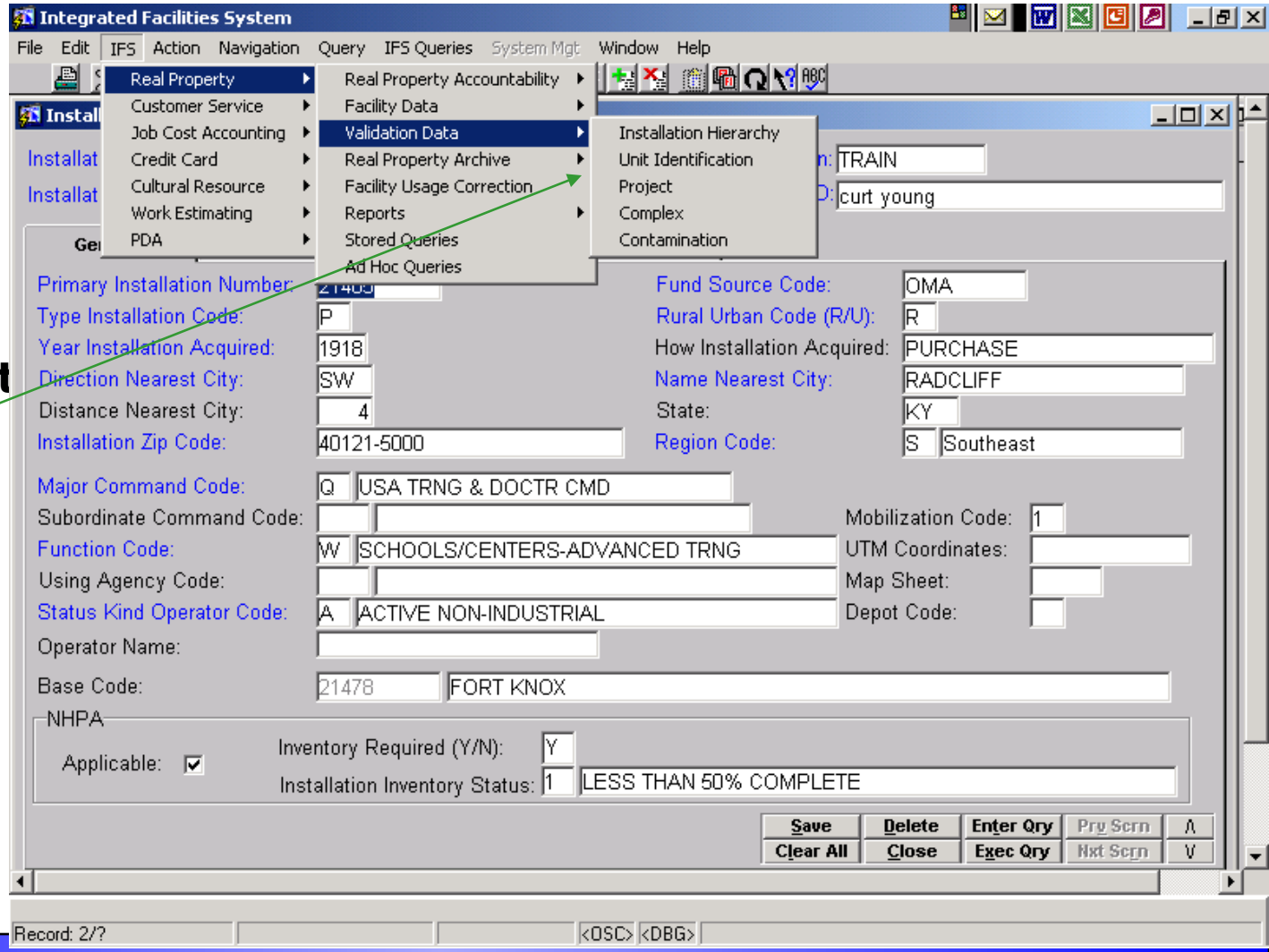
PHASE 1 - Lays the "Foundation"

Additional Facility Data Forms



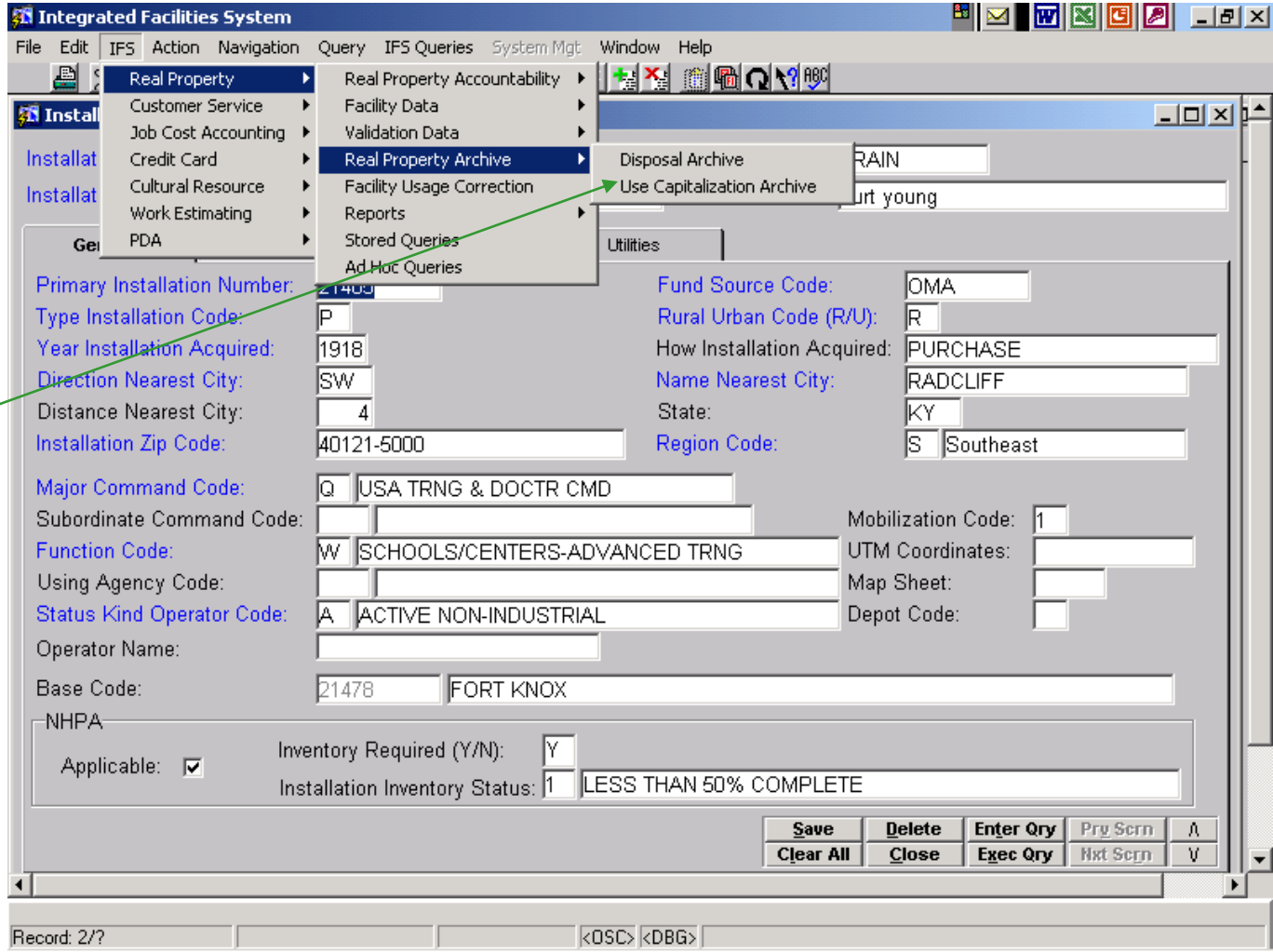
PHASE 1 - Lays the “Foundation”

Validation Dat
Forms



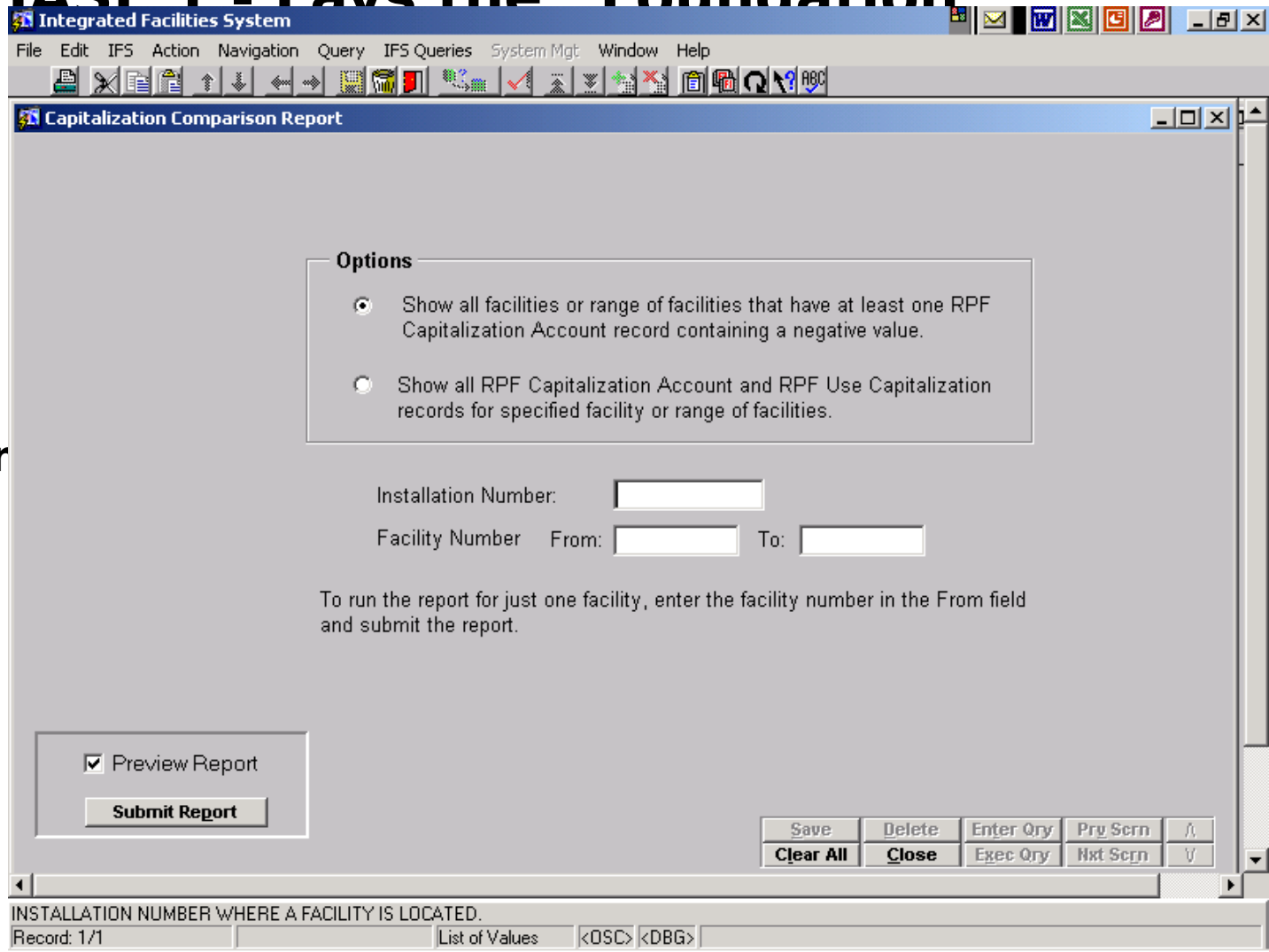
PHASE 1 - Lays the "Foundation"

Archive Forms



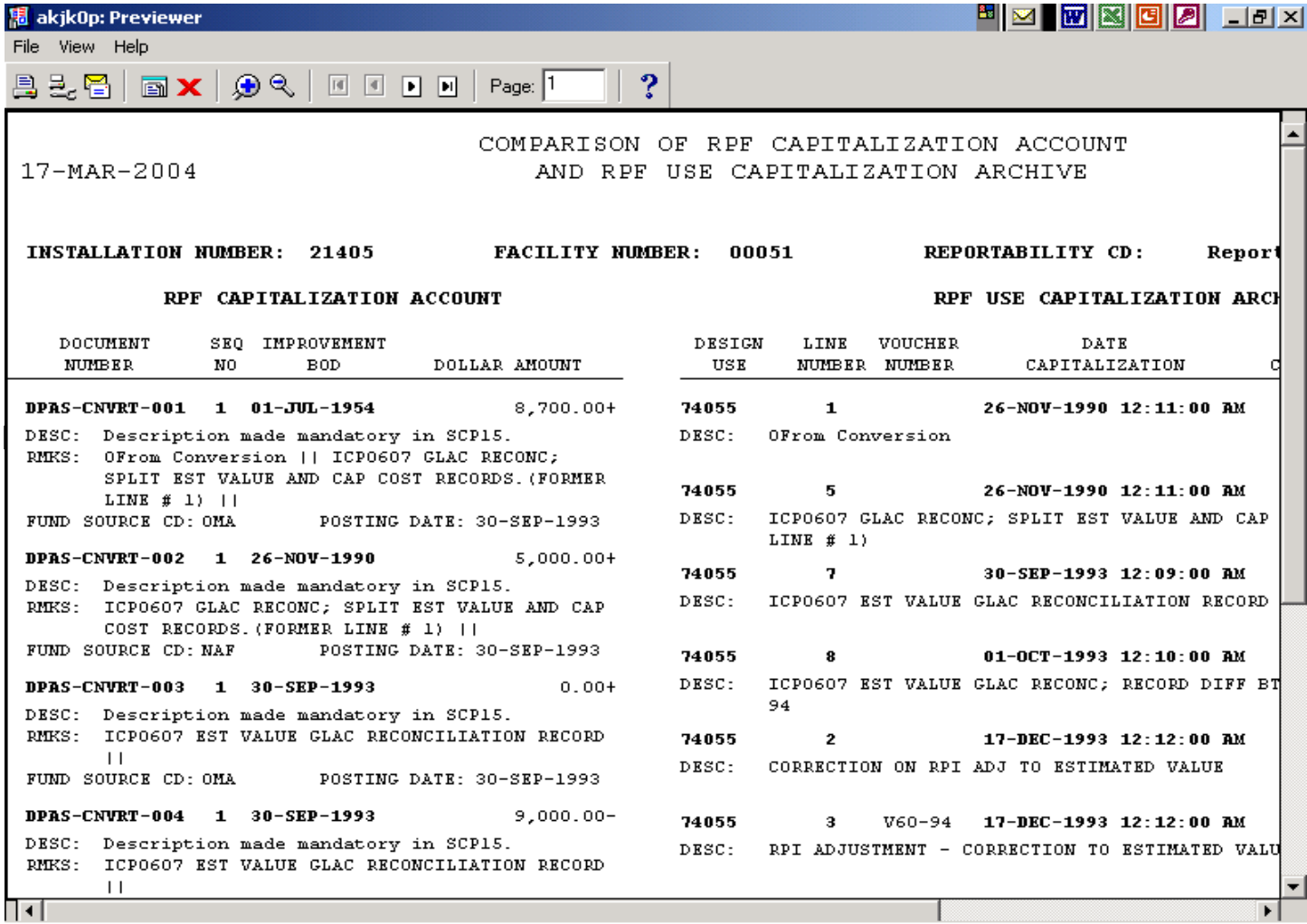
PHASE 1 - Lays the "Foundation"

New Capitalization Comparison Report


Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help
Capitalization Comparison Report
Options
Show all facilities or range of facilities that have at least one RPF Capitalization Account record containing a negative value.
Show all RPF Capitalization Account and RPF Use Capitalization records for specified facility or range of facilities.
Installation Number:
Facility Number From: To:
To run the report for just one facility, enter the facility number in the From field and submit the report.
Preview Report
Submit Report
Save Delete Enter Qry Pry Scrn
Clear All Close Exec Qry Nxt Scrn
INSTALLATION NUMBER WHERE A FACILITY IS LOCATED.
Record: 1/1
List of Values
<OSC>
<DBG>

PHASE 1 - Lays the "Foundation"

Example of New Capitalizatio Comparison Report



akjk0p: Previewer

File View Help

Page: 1

COMPARISON OF RPF CAPITALIZATION ACCOUNT
17-MAR-2004 AND RPF USE CAPITALIZATION ARCHIVE

INSTALLATION NUMBER: 21405 FACILITY NUMBER: 00051 REPORTABILITY CD: Report

RPF CAPITALIZATION ACCOUNT | **RPF USE CAPITALIZATION ARCH**

DOCUMENT NUMBER	SEQ NO	IMPROVEMENT BOD	DOLLAR AMOUNT	DESIGN USE	LINE NUMBER	VOUCHER NUMBER	DATE CAPITALIZATION
DPAS-CNVRT-001	**1**	**01-JUL-1954**	8,700.00+	**74055**	**1**		**26-NOV-1990 12:11:00 AM**
DESC: Description made mandatory in SCP15.				DESC: OFrom Conversion			
RMKS: OFrom Conversion || ICP0607 GLAC RECONC; SPLIT EST VALUE AND CAP COST RECORDS.(FORMER LINE # 1) ||				**74055**	**5**		**26-NOV-1990 12:11:00 AM**
FUND SOURCE CD: OMA		POSTING DATE: 30-SEP-1993		DESC: ICP0607 GLAC RECONC; SPLIT EST VALUE AND CAP LINE # 1)			
DPAS-CNVRT-002	**1**	**26-NOV-1990**	5,000.00+	**74055**	**7**		**30-SEP-1993 12:09:00 AM**
DESC: Description made mandatory in SCP15.				DESC: ICP0607 EST VALUE GLAC RECONCILIATION RECORD			
RMKS: ICP0607 GLAC RECONC; SPLIT EST VALUE AND CAP COST RECORDS.(FORMER LINE # 1) ||				**74055**	**8**		**01-OCT-1993 12:10:00 AM**
FUND SOURCE CD: NAF		POSTING DATE: 30-SEP-1993		DESC: ICP0607 EST VALUE GLAC RECONC; RECORD DIFF BT 94			
DPAS-CNVRT-003	**1**	**30-SEP-1993**	0.00+	**74055**	**2**		**17-DEC-1993 12:12:00 AM**
DESC: Description made mandatory in SCP15.				DESC: CORRECTION ON RPI ADJ TO ESTIMATED VALUE			
RMKS: ICP0607 EST VALUE GLAC RECONCILIATION RECORD ||				**74055**	**3**	V60-94	**17-DEC-1993 12:12:00 AM**
FUND SOURCE CD: OMA		POSTING DATE: 30-SEP-1993		DESC: RPI ADJUSTMENT - CORRECTION TO ESTIMATED VALU			
DPAS-CNVRT-004	**1**	**30-SEP-1993**	9,000.00-				
DESC: Description made mandatory in SCP15.							
RMKS: ICP0607 EST VALUE GLAC RECONCILIATION RECORD ||							

PHASE 1 - Lays the “Foundation”

The training will continue with Practical Exercises and Classroom Discussion